UNDERSTANDING OF TAX REGULATIONS, TAX RATES, TAX SANCTIONS AND TAXPAYER AWARENESS ON TAXPAYER COMPLIANCE WITH E-COMMERCE USERS

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Abstract: The purpose of this study is to analyze the effect of understanding of tax regulations, tax rates, tax sanctions and tax awareness on taxpayer compliance with Shopee e-commerce users in the Bekasi City Region. This study uses a quantitative method using a Likert scale measuring instrument and the data used is the primary data obtained from questionnaires filled in by the Shopee e-commerce service users in the Bekasi city region as many as 100 respondents. The data analysis technique in this study is multiple regression test with the help of the SPSS version 26. The results of this study indicate that understanding of tax regulations a significant positive effect on taxpayer compliance with e-commerce users, tax rates not have effect on taxpayer compliance with e-commerce users, tax sanctions not have effect on taxpayer compliance with e-commerce users and taxpayer awareness a significant positive effect on taxpayer compliance with e-commerce users.

Keywords: Understanding of tax regulations, tax rates, tax sanctions and taxpayer awareness, taxpayer compliance.

1. Introduction

The growth of e-commerce in Indonesia encourages the government to investigate the possibility of taxation. E-commerce in Indonesia is expected to reach US$59 billion by 2022 [1]. E-commerce itself is a concern of the government to achieve tax revenue, so the importance of taxpayer compliance is to influence the increase in state tax revenue.

Table 1.1
Taxpayer Compliance Ratio 2017-2021

No	Year	Number of Registered Taxpayers	Number of Taxpayers Classified as Compliant	Compliance Ratio
1.	2017	39.151.603	28.439.724	72,64%
2.	2018	42.479.485	30.202.914	71,10%
3.	2019	45.950.440	33.571.391	73,06%
4.	2020	46.380.119	36.004.886	77,63%
5.	2021	66.352.573	55.781.767	84,07%

Source : Annual Report of the Directorate General of Taxes 2017-2021

In the third quarter of 2022, the ratio of formal taxpayer compliance fell to 77.36% [2]. But in fact, not all registered taxpayers are compliant tax payers. The reason this research needs to be done is because the level of taxpayer compliance has decreased. The decline in taxpayer compliance has an impact on reducing state revenue from the tax sector. Limited knowledge of taxation leads to non-compliance, thereby creating gaps for tax avoidance and even tax evasion. Because 53.8% of the Indonesia.id survey data for online shopping activities in Indonesian society saves time and effort, this study focuses on e-commerce users. In addition, the construction of several toll roads in Bekasi City has caused traffic jams, making it difficult to access malls and shops. The researcher chose Shopee, namely because platform e-commerce company Shopee stated that it had received more than one hundred million active listings, one million sellers, and Shopee revenue of US$1.9 billion in the third quarter of 2022, proving that Shopee is a fairly large and reliable company.

An understanding of tax regulations is made when the process of a taxpayer considering taxation is to pay taxes in accordance with their obligations [3]. The results of this variable indicate a gap. According to research conducted with reference to [4], understanding of tax regulations has a significant positive effect on taxpayer compliance. This means that the wider understanding of the taxpayer, which encourages an increase in state revenue, will have an impact on people's welfare. Meanwhile, as referenced in [5], understanding of tax regulations does not affect taxpayer compliance.

The tax rates are a basic guideline in determining how much debt an individual or entity has [6]. The results of this variable indicate a gap. According to reference [7], tax rates have a significant positive effect on taxpayer compliance. According to reference [8], tax rates have no effect on taxpayer compliance.

Tax sanctions are a way for the government to regulate violations of taxation in order to discipline taxpayers into fulfilling their tax obligations and are one way to increase tax revenue receipts [9]. The results of this variable indicate a gap. According to research conducted in reference [10], sanctions affect taxpayer compliance. Meanwhile, with reference to [11], tax sanctions do not have a significant effect on taxpayer compliance.

Taxpayer awareness, where taxpayers can exercise their rights without being coerced by any party [11]. The results of this variable indicate a gap. According to research conducted with reference to [12], taxpayer awareness has a significant positive effect on taxpayer compliance. Meanwhile, according to reference [13], taxpayer awareness has no significant effect on taxpayer compliance.

This research is a follow-up from previous research [14]. But there are differences in the independent variables, namely the attitude of taxpayers toward the tax system and tax socialization, with the implementation of the electronic tax system as a mediating variable. The sample technique varies, particularly when incidental sampling is used. There are variations in the PLS-SEM analysis method. The technological adoption model and the theory of reasoned action have different theoretical underpinnings. There are variations in the responders as well, specifically the individual taxpayers enrolled at KPP Pratama in the Cilegon region.

Based on the problems and research issues that have been described, the research questions include: (1) Does understanding of tax regulations affect taxpayer compliance e-commerce users? (2) Does the tax rate affect taxpayer compliance e-commerce users? (3) Do tax sanctions affect taxpayer compliance e-commerce users? (4) Does taxpayer awareness affect taxpayer compliance e-commerce users?

2. Review of The Literature, Framework of Thinking, Hypothesis, Research Methodology and Discussion

2.1 Review of The Literature

Theory of Planned Behavior

According to Ajzen's (1991) Theory of Planned Behavior, the behavior carried out by a person is influenced by his inner intention, which is a mediating variable, as well as the control of perceived behavior [15]. According to the Theory of Planned Behavior, the desire to behave is what causes the subsequent conduct to occur [16].

Taxpayer Compliance

The definition of taxpayer compliance is a taxpayer who obeys, fulfills, and carries out tax obligations in accordance with applicable tax laws and regulations [17]. In addition, taxpayer compliance is required to implement applicable regulations [18]. Taxpayer compliance is the fulfillment of tax obligations carried out by taxpayers so that they contribute to the country's development and are carried out voluntarily [19]. Taxpayer compliance is the condition of the taxpayer carrying out his obligations in a disciplined manner in accordance with the laws and regulations and the applicable taxation method [10].

Understanding of Tax Regulations

Understanding tax regulations is a method for taxpayers to become acquainted with and comprehend tax regulations [20]. Understanding tax regulations taxation is a way for people to understand tax rules as well as apply their knowledge to paying taxes [21]. Understanding of tax regulations is when a taxpayer understands and knows about tax regulations and procedures to carry out tax activities such as calculating, paying, and reporting [22]. Understanding tax regulations is the process by which taxpayers know about taxation and apply that knowledge to pay taxes. They obtain tax information from tax officers, tax consultants, seminars, and tax training [5].

Tax Rates

Rates are a basic guideline for determining the amount of individual or corporate tax debt [23]. The tax rate is a presentation that is used to determine the amount to be paid by taxpayers [24]. The tax rate is an element in determining a sense of fairness in tax collection for taxpayers whose tax amount is stated in the tax law [25]. The size of the tax that will be imposed is determined by the amount of the tax rate [26]. Tax rates play a significant role in determining how willingly taxpayers in the research area comply with the taxation system [8].

Tax Sanctions

If tax sanctions are a guarantee that the provisions of tax laws and regulations (taxation norms) will be obeyed and followed, then tax sanctions are a deterrent so that taxpayers do not violate tax norms [27]. Tax sanctions are a type of tax sanction resulting from violations of tax laws and regulations [28]. Tax sanctions are punishments imposed on taxpayers for failing to abide by the relevant tax laws and regulations [29].

Taxpayer Awareness

Taxpayer awareness is a condition used to know, understand, and implement tax provisions [30]. Taxpayer awareness is a situation where people are aware in the sense of knowing the meaning and function of the tax that must be paid [31]. Taxpayer awareness occurs when taxpayers are able to carry out their tax responsibilities properly due to their knowledge and understanding [32]. Taxpayer awareness that is carried out voluntarily increases tax compliance, which is the goal of the self-assessment system [33]. Tax awareness is a taxpayer who is willing, without coercion, to pay his tax obligations [34].

E-commerce

E-commerce refers to business transactions that are no longer carried out traditionally and require direct interaction between buyers and sellers or the use of cash [35]. It can be seen that taxpayers do not only work for companies; they also earn income through social media (ecommerce) and must register as taxpayers [36]. Business through e-commerce is treated the same as traditional trading operations, where annual business profits will be taxed [37]. The fact that e-commerce is taxed, namely by imposing taxes on entrepreneurs as a whole, leads some people to believe that entrepreneurs who are just starting out must be taxed, causing some entrepreneurs to fail to make tax payments [38].

2.2 Framework of Thinking

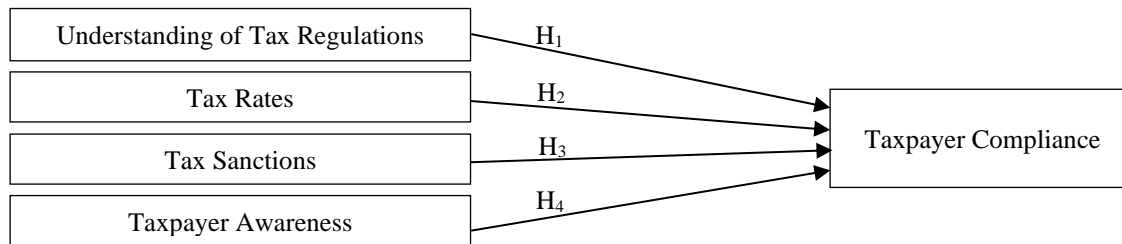Based on the theoretical studies and the results of previous research, the following is the framework of the research.

Understanding of Tax Regulations	H_1	
Tax Rates	H_2	Taxpayer Compliance
Tax Sanctions	H_3	
Taxpayer Awareness	H_4	

Figure 1 : Framework Research

2.3 Hypothesis

Effect of Understanding of Tax Regulations on Taxpayer Compliance E-Commerce Users

Understanding tax regulations is a path that taxpayers can take to understand how to collect taxes and then deposit them, or to understand and know tax laws and procedures [13]. Understanding tax regulations is a process in which taxpayers understand and know about regulations and laws, as well as tax procedures, and apply them to carry out tax activities [39]. That is, the taxpayer already knows and understands the latest information regarding taxation, so the taxpayer will be better off carrying out his tax obligations because the taxpayer himself already understands the sanctions that he will get when he is negligent in carrying out his tax obligations, which makes the taxpayer more compliant. Based on research results from [3], [18], [13], and [4], it is stated that understanding tax regulations has a positive and significant effect on taxpayer compliance. Meanwhile, [5] and [7] said understanding of tax regulations had no effect on taxpayer compliance.

H_1 : Understanding of tax regulations has a positive effect on taxpayer compliance e-commerce users

The Effect of Tax Rates on Taxpayer Compliance E-Commerce Users

The tax rate is the basis for determining the amount of tax payable. The impact of the high tax rate and income is on the amount of tax arrears [40]. Of course, taxpayers want a reduction in tax rates. When the tax rate is lowered, taxpayer compliance will increase because in 2020-2022 the corporate income tax will have a lower rate so that taxpayers can pay taxes and report them on time. [7]. According to the results of research conducted [18] and [7], tax rates have a positive effect on taxpayer compliance. Meanwhile, [3], [5], and [13] state that tax rates do not affect taxpayer compliance.

H_2 : Tax rates have a negative effect on taxpayer compliance e-commerce users

Effect of Sanctions on Taxpayer Compliance E-Commerce Users

Tax sanctions are a means of preventing taxpayers from exceeding tax norms [41]. Sanctions are steps to provide a deterrent effect for those who violate regulations [42]. The imposition of tax sanctions ensures that taxpayers comply with tax regulations [43]. Based on the results of research [18], [28], and [10], it is said that tax sanctions have a significant effect on taxpayer compliance. Meanwhile, [7] states that tax sanctions do not affect taxpayer compliance.

H_3 : Tax sanctions have a positive effect on taxpayer compliance e-commerce users

Effect of Taxpayer Awareness on Taxpayer Compliance E-Commerce Users

The awareness that taxes are statutory regulations that can be enforced can encourage taxpayers to carry out their absolute obligations to pay taxes [12]. Taxpayer awareness is a condition where the taxpayer understands and knows his tax rights and obligations. Taxpayer compliance can be increased through increased awareness of voluntary payments [44]. The situation will be different when taxpayers with low tax awareness intentionally or unintentionally tend to avoid paying taxes [45]. According to the results of research [12] and [34], taxpayer awareness has a positive and significant effect on taxpayer compliance. Meanwhile, [3] and [13] taxpayer awareness have no significant effect on taxpayer compliance.

H_4 : Taxpayer awareness has a positive effect on taxpayer compliance e-commerce users

2.4 Research Methodelogy

2.4.1 Types of Research

This study examines the effect of understanding tax regulations, tax rates, tax sanctions and taxpayer awareness on taxpayer compliance with e-commerce users, especially those using the Shopee application service in the Bekasi City area. The type of research used is a type of quantitative research.

2.4.2 Population and Sampling Techniques

The population is a generalization area consisting of objects and subjects that have certain quantities and characteristics set by researchers to study and then draw conclusions [46]. In this study the population used was e-commerce Shopee users. Based on the total population of Bekasi City, it will reach 3,622,203 in 2022. The sample size was determined using the Slovin theory, quoted from Surjaweni's book (2016: 8) in [47], with the following formula·

$$n = \frac{N}{1 + N\,(0,10)^2}$$

The sample in this study used a purposive sampling method with a total sample of 100 respondents.

2.4.3 Data Types and Sources

The type of data in the research to be used is primary data. The data collection method used in this study is the method of distributing questionnaires. The measurement scale used to score the research instrument is the Likert scale. Five points in the Likert scale assessment category, among others. Strongly Agree (SS) with a score of 5, Agree (S) with a score of 4, Neutral (N) with a score of 3, Disagree (TS) with a score of 2, and Strongly Disagree (STS) with a score of 1.

2.4.4 Data analysis technique

Testing the research hypothesis was carried out using multiple linear regression analysis as a research model-multiple linear regression analysis intends to predict how the condition of the dependent variable will be, if two or more independent variables as predictor factors change their value up and down [46]. In addition, the analytical model of the multiple regression test aims to determine the direction or whether there is a causal relationship between the independent variables (understanding of tax regulations, tax rates, tax sanctions and awareness of taxpayers) to the dependent variable (taxpayer compliance). The causal relationship of these variables can form a multiple linear regression equation model as follows [48] :

Where the description of the multiple linear regression equation is :

AND = Taxpayer Compliance

$X_{1,2,3,4}$ = Understanding of Tax Regulations, Tax Rates, Tax Sanctions, Taxpayer Awareness

$\beta_{1,2,3,4}$ = Regression coefficient X_1, X_2, X_3, X_4

Error = Error

2.5 Research Results and Discussion

Validity and Reliability

All variables in this test are said to be valid and reliable because in testing the validity of r-count $\geq$ r-table (0.361) and in testing the reliability of Cronbach's Alpha value $\geq$ 0.60. Can be seen in the following table:

Table 1. Validity and Reliability Test

Variabel	Validitas	Reliabilitas Cronbach's Alpha
Understanding of Tax Regulations (X_1)	Valid	0.869
Tax Rates (X_2)	Valid	0.878
Tax sanctions (X_3)	Valid	0.868
Taxpayer Awareness (X_4)	Valid	0.882
Taxpayer Compliance (Y)	Valid	0.902

Classic Assumption

Normality test

In this study, the normality test can be carried out using the Kolmogorav-Smirnov test, the normality test is carried out using SPSS 26 for windows.

Table 2. Normality test

		Unstandardized Residual
N		100
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	3.15440725
Most Extreme Differences	Absolute	.082
	Positive	.082
	Negative	-.080
Test Statistic		.082
Asymp. Sig. (2-tailed)		.095[c]

Based on Table 4, the normality test results show a significant value of 0.95, which means 0.95 > 0.05. Because the significance value is greater than 5%, the residual data is normally distributed.

Multicollinearity Test

The multicollinearity test aims to test whether there is a strong relationship between the independent variables. So, to find out whether multicollinearity occurs or not, you can look at the Tolerance or Variance Inflation Factor (VIF) values. If a low tolerance value is the same as a high VIF value (because VIF = 1/tolerance) and indicates high collinearity. The commonly used tolerance value is 0.10 or the same as the VIF value above 10.

Table 3. Multicollinearity Test Results

Mode	Collinearity Statistic	
	Tolerance	VIF
Understanding of Tax Regulations (X_1)	.642	1.559
Tax Rates (X_2)	.404	2.478
Tax sanctions (X_3)	.513	1.949
Taxpayer Awareness (X_4)	.503	1.990

Based on the results of the multicollinearity test, the VIF value is <10 and the tolerance value is > 1 (one). The VIF values for the four independent variables do not exceed 10. This indicates that the independent variables used in the study show no signs of multicollinearity.

Heteroscedasticity Test

The purpose of the heteroscedasticity test is to test whether the variance of one observation is the same as other observations and to find out whether the data is homogeneous. In the following, data from the heteroscedasticity test results are presented using the Scatter Plot test method and also using the Glejser test.
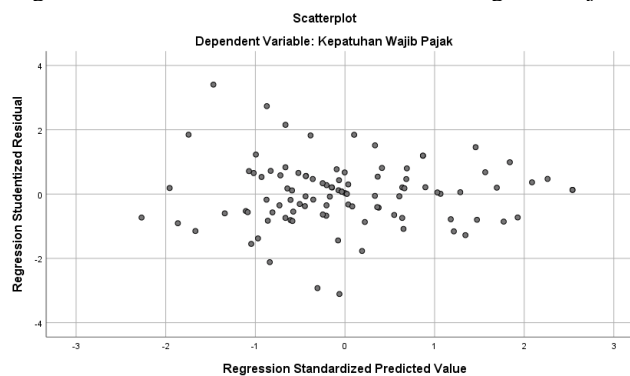

Figure 2. Heteroscedasticity Test Results with a scatterplot

Based on the heteroscedasticity test above, it shows that the points are distributed randomly and do not form a certain pattern, the points spread below and above the zero on the Y axis. Thus it can be said that there is no heteroscedasticity in the regression model.

Autocorrelation Test

The autocorrelation test is used to analyze whether the regression equation shows autocorrelation. If there is autocorrelation, then the equation is not suitable for prediction. Conversely, if there is no autocorrelation, then the regression equation is said to be good and can be used as a prediction. To test autocorrelation using *Durbin-Watson* as follows.

Table 4. Autocorrelation Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.771[a]	.595	.578	3.220	2.040

Based on table 4.67, the autocorrelation test results obtained above provide value *Durbin-Watson* of 2.040 compared to *Durbin-Watson* with a significance of 0.05 and the amount of data (n) = 100 and the independent variable (k) = 4. From the processing results it is known that the *Durbin-Watson* = 1.7582 greater than dU = 1.7582 and less than

4 – dL = 2.24018 or dU≤d≤4-dU then 1.7582 < 2.040 < 2.2418. So it can be concluded that the regression model with test *Durbin-Watson* free from autocorrelation problems.

Multiple Linear Regression Test Results

Table 5. Multiple Linear Regression Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,401	3,401		,118	,906
	Understanding of Tax Regulations	,216	,083	,212	2,606	,011
	Tax Rates	,139	,107	,133	1,296	,198
	Tax Sanctions	,137	,096	,131	1,439	,153
	Taxpayer Awareness	,492	,103	,442	4,795	,000

Based on the results of the processed multiple linear regression data, the multiple linear regression equation is obtained as follows :

$Y = 0.401 + 0.216X_1 + 0.139X_2 + 0.137X_3 + 0.492X_4$

From the multiple linear regression equation above, it can be concluded as follows:

1. The constant value in the results of the test above is 0.401 with a positive value, which means that if the independent variables (understanding of tax regulations, tax rates, tax sanctions, and taxpayer awareness) are at a value of 0 (constant), then taxpayer compliance (Y) is obtained at 0.401. This happens because taxpayer compliance with e-commerce users will increase and is very dependent on the influence of the four independent variables to increase taxpayer compliance with e-commerce users.
2. The coefficient value (X1) under my understanding of tax regulations is 0.216. This value means that each unit increase in the understanding of tax regulations variable will increase e-commerce user and taxpayer compliance by 0.216, assuming that the other independent variables are constant. The coefficient is positive, meaning that there is a positive relationship between understanding of tax regulations and taxpayer compliance.
3. The tax rate is 0.139. This value means that each increase in the tax rate variable by one unit will increase e-commerce user and taxpayer compliance by 0.139, assuming that the other independent variables are constant. The coefficient is positive, meaning that there is a positive relationship between tax rates and taxpayer compliance.
4. The coefficient value (X3) of the tax penalty is 0.137. This value means that each increase in the tax sanctions variable by one unit will increase the e-commerce user and taxpayer compliance by 0.137, assuming that the other independent variables remain the same. The coefficient is positive, meaning that there is a positive relationship between tax sanctions and taxpayer compliance.
5. The coefficient value (X4) of taxpayer awareness is 0.492. This value means that each increase in the taxpayer awareness variable by one unit will increase the e-commerce user's taxpayer compliance by 0.492, assuming that the other independent variables are constant. The coefficient is positive, meaning that there is a positive relationship between taxpayer awareness and taxpayer compliance.

F Test

The F test is used to test whether together all the independent variables have an influence on the dependent variable. The F statistic test is carried out using the Analysist of Ariance (ANOVA), namely by comparing the Sig. from F with alpha. If it is significant F <0.05, then there is a significant simultaneous effect. If it is significant F > 0.05, then there is no significant simultaneous effect. The following is the simultaneous test output F.

Tabel 6. F Test Result

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1445,922	4	361.480	34.861	.000[b]
	Residual	985,078	95	10.369		
	Total	2431,000	99			

The results of the F test clearly show that F-count > F-table, namely 34.861 > 2.47 and the resulting significance value is smaller than alpha ($\alpha = 0.05$), namely 0.00 <0.05. Therefore, the decisions taken on the results of the F Test are all independent variables, namely understanding of tax regulations (X_1), tax rate (X_2) tax sanctions (X_3) and taxpayer awareness (X_4) has a simultaneous and significant effect on taxpayer compliance with e-commerce users.

Determination Coefficient Test (R^2)

The coefficient of determination test was carried out to find out how much influence the independent variables have on the dependent variable. Or it can be expressed as the ratio of the influence of all independent variables on the dependent variable. The following is the processed data for the coefficient of determination test.

Table 7. Test Results for the Coefficient of Determination (R^2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.771[a]	.595	.578	3.220

The results of the analysis of the determination coefficient calculation model can be interpreted that the Adjusted R Square value is 0.578 or equal to 57.8%, which means that 57.8% of taxpayer compliance can be explained by all independent variables, namely understanding tax regulations, tax rates, tax sanctions and taxpayer awareness. Meanwhile, the remaining 42.2% can be explained by other causal factors not found in this study.

2.5.1 Discussion

Effect of Understanding of Tax Regulations on Taxpayer Compliance E-Commerce Users

This study shows that the variable understanding of tax regulations has a significant positive effect on taxpayer compliance using e-commerce Shopee in the Bekasi City area. The greater taxpayer's understanding, the greater taxpayer's compliance with the functions and provisions of tax regulations. To be able to increase understanding of tax regulations, socialization is necessary. Based on the results of the research, respondents stated that it is important to socialize about taxes to increase taxpayers understanding of their obligations and rights. With the highest score of 429 out of an average of 395.4, taxpayers have a good understanding of tax regulations. Taxpayers with a high level of tax literacy reduce tax law violations and increase compliance. The results of this study are in line with research conducted by [3], [4], [13], [18], [20], and [25], which state that understanding tax regulations affects mandatory compliance tax. However, this is in contrast to research conducted [5] and [7], which say that understanding tax regulations does not affect taxpayer compliance.

Effect of Tax Rates on Taxpayer Compliance E-Commerce Users

This study shows that the tax rate variable has no effect on taxpayer compliance using e-commerce Shopee in the Bekasi City area. The more reasonable the tax rate offered to taxpayers, the more likely it will increase taxpayer compliance. Based on research conducted on respondents, a fair tax rate means that it must be the same for all taxpayers, with the lowest score being 371 out of an average of 394.9. The application of the same tax rate in this study means that it is equal for all taxpayers, regardless of the taxpayer's income. The application of equal tax rates causes taxpayers to feel that the tax authorities discriminate, so they do not fulfill their obligations. The results of this study are in line with research conducted by [4], [5], [8], [13], and [20] that states that tax rates have no effect on taxpayer compliance. However, contrary to research conducted by [3], [7], [18], and [25] which says that tax rates have an effect on taxpayer compliance.

Effect of Tax Sanctions on Taxpayer Compliance E-Commerce Users

This study shows that the tax sanctions variable has no effect on taxpayer compliance with e-commerce Shopee users in the Bekasi City area. The lower tax sanction, the lower taxpayer's compliance. Based on research on respondents, the community considers sanctions for violations negotiable with the lowest score of 366 out of an average of 394.9. This happens when the tax sanctions given are not firm. When the government responds that tax sanctions can be negotiated, the sanctions given are not severe and permissive, so they do not have a deterrent effect. From the government's point of view, it is better to reinforce administrative sanctions and criminal sanctions so that taxpayers pay their taxes more regularly and in a disciplined manner. The results of this study are in line with research conducted by [7] and [36] stating that tax sanctions have no effect on taxpayer compliance. However, contrary to research conducted by [9], [10], [18], and [28], tax sanctions have no effect on taxpayer compliance.

Effect of Taxpayer Awareness on Taxpayer Compliance E-Commerce Users

This study shows that the variable of taxpayer awareness has a significant and positive effect on taxpayer compliance using e-commerce shopee in the Bekasi City area. The higher taxpayer awareness, the higher taxpayer's compliance. Based on the results of research conducted on respondents, they have carried out tax obligations and contributed to the implementation of tax functions with the highest score of 416 out of an average of 407.3, indicating that taxpayer awareness is good. This happens because the government gives taxpayers freedom in calculating, paying, and reporting taxes. Fiskus must be committed to providing quality services that are always friendly, fair, and firm at all times to taxpayers. Because taxpayers have seriousness and confidence in fulfilling their tax obligations for the development of the country. The results of this study are relevant to research conducted [8, 12], [25], and [34], which state

that taxpayer awareness influences taxpayer compliance. However, contrary to research conducted by [3], [13], and [20], it states that taxpayer awareness has no effect on taxpayer compliance.

3. Conclusion

1. In the variable understanding of tax regulations, understanding of tax regulations a significant positive effect on user taxpayer compliance e-commerce Shopee in the Bekasi City area. That is, greater the taxpayer's understanding of tax regulations, greater the taxpayer's compliance. Shows that taxpayers have a good understanding of tax regulations so that taxpayer compliance increases.

2. Based on the tax rate variable, it shows tax rate no effect on user taxpayer compliance e-commerce Shopee in the Bekasi City area. This means that higher tax rates can lead to tax evasion by taxpayers, and lower tax rates will cause taxpayers to comply in paying taxes.

3. In the tax sanction variable, tax sanction no effect on user taxpayer compliance e-commerce Shopee in the Bekasi City area. This means that lower tax sanction, lower taxpayer's compliance. This occurs because there is a possibility that taxpayers will not comply with sanctions because they feel that tax sanctions are negotiable. As a result, taxpayers underestimate the timeliness of paying taxes.

4. Based on the taxpayer awareness variable, it shows taxpayer awareness a significant positive effect on taxpayer compliance with e-commerce Shopee users in the Bekasi City area. That is, higher awareness of the taxpayer, higher compliance of taxpayer. This shows that when taxpayer is aware of the importance of taxation, he will have good compliance to calculate, report, and pay his tax obligations.

Research Limitations

1. This research is limited to observing taxpayer compliance based on four variables, namely understanding of tax regulations, tax rates, tax sanctions and awareness of taxpayers which is limited only to the Bekasi City area.

2. This research is limited to using the questionnaire data collection method and only presenting the opinions of e-commerce users in the Bekasi City area, thus allowing for weaknesses in the answers asked.

Recommendation

1. Theoretical Recommendations

   For future researchers, it is hoped that they can use other variables that were not used in this study so that other factors that influence taxpayer compliance can be found. Suggestions that can be given are such as tax socialization, tax incentives, tax authority services, and so on, which can affect taxpayer compliance in the Bekasi City area. Other contributions provide insight and knowledge for taxpayers on their tax obligations so that they have the potential to increase state revenue from these taxes.

2. Practical Recommendations

   a. For users of e-commerce, the results of this study are expected to help users better understand the rights and obligations of taxation. According to the suggestions in this study, the government should socialize more tax regulations to taxpayers, especially e-commerce users. So that the government does not miss the opportunity to generate state tax revenue. Other contributors, like the government, should have started involving the community in building and developing the country's economy by making them aware of the importance of paying taxes.

   b. For the government, it is hoped that the results of this research can assist the Directorate General of Taxes in reviewing regulations, tariffs, and sanctions to provide understanding and motivation for taxpayers to carry out their obligations. Another contribution of the government to e-commerce transactions is the identification of tax opportunities for both Income tax and VAT on goods traded online.

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