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THE INFLUENCE OF UNDERSTANDING REGULATIONS, INTERNSHIP, AND SOCIALIZATION ON THE IMPLEMENTATION OF SUPERTAX DEDUCTION INCENTIVES

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ABSTRACT

Purpose: This research aims to test the influence of understanding supertax deduction incentive regulations, vocational student internships, and socialization of supertax deduction incentives, on the implementation of supertax deduction among Vocational Program Partners at UNIRTA

Methodology/approach: The sample for this research was all industry partners involved in the FEB Untirta Diploma Three internship program in 78 industries spread across Banten Province. The research methodology stage begins with collecting data through distributing questionnaires to vocational partners, followed by data analysis. This research data is primary, the data was analyzed using validity and reliability tests and multiple linear regression tests.

Findings: The results of this research found that the influence of understanding supertax deduction incentive regulations, vocational student internships, and socialization of supertax deduction incentives had an influence on the implementation of supertax deduction.

Practical and Theoretical contribution/Originality: This research contributes to the reader with the novelty of variables and theories used by researchers, thus adding broader insight.

Research Limitation : This research only examined vocational partners at one university.

KEYWORDS: Socialization, Student Internships, Supertax Deduction, Understanding of Regulations.

ABSTRAK

Tujuan penelitian: Penelitian ini bertujuan untuk menguji pengaruh pemahaman peraturan insentif supertax deduction, magang mahasiswa vokasi dan sosialisasi insentif supertax deduction, terhadap implementasi supertax deduction pada mitra program Vokasi di Untirta



Metode/pendekatan: *Sampe penelitian ini adalah seluruh mitra industri yang terlibat dalam program magang Diploma Tiga FEB Untirta sebanyak 78 Industri yang tersebar di Propinsi Banten. Tahapan metodologi penelitian dimulai dengan mengumpulkan data melalui penyebaran kuisioner kepada pelaku mitra vokasi, dilanjutkan dengan analisis data. Data penelitian ini bersifat primer, data dianalisis menggunakan uji validitas dan uji realibilitas dan uji regresi linier berganda.*

Hasil: *Hasil dari penelitian ini menemukan bahwa, pengaruh pemahaman peraturan insentif supertax deduction, magang mahasiswa vokasi dan sosialisasi insentif supertax deduction berpengaruh terhadap implementasi supertax Deduction.*

KontribusiPraktikdan Teoretis/Orisinalitas: *Penelitian ini memberikan kontribusi terhadap pembaca dengan adanya kebaruan variabel dan teori yang digunakan oleh peneliti, sehingga menambah wawasan yang lebih luas.*

Keterbatasan Penelitian: *Penelitian ini hanya meneliti mitra vokasi di satu universitas saja.*

KATA KUNCI: *Magang Mahasiswa, Pemahaman Peraturan, Sosialisasi, Supertax Deduction.*

INTRODUCTION

Revolution Industry 4.0 is believed can increase the quality of life for populations around the world and is expected to change the landscape of business and society. Apart from pushing the opening of new markets, the digital era revolution is also promising benefits period long for efficiency and productivity (Saptadi, 2021). Condition This becomes a challenge what about Indonesia? government and society can prepare source Power superior and powerful human beings competitive tall for capable face challenges in the Era of Revolution Industry 4.0 towards Society 5.0.

The Minister of Education and Culture has declared Independent Learning and Independent Campus policies, which provide the right study, semester outside the study program. Everything in the frame prepares the student to face change in socio-cultural work and progress very fast in technology. MBKM program can utilized for higher education undergraduate programs and also education. Therefore competent students must prepared with good, especially for Vocational Higher Education (PTV) as an end spear that delivers contribution to the preparation of superior human resources who are ready For Work. Independent Learning Policy Independent Campus is expected can become the answer to demands. Independent Campus is form learning at college autonomous and flexible so that created culture quality, innovative learning, no restrained, and appropriate to need student.

Apart from the MBKM program, there are other forms of commitment government to increase competence source Power Indonesian people are with give incentive taxation for perpetrator undertaking _ _ activity practice work, apprenticeship, and/ or learning in frame coaching and development source Power man-based competence certain (PMK No. 128, 2019).

Incentive tax This is called a supertax deduction due to incentive tax given _ through mechanism subtraction income gross above 100%. Subtraction income gross of 100 % from amount cost incurred _ For activity practice work, apprenticeship, and/ or learning. This

matter is stated in Article 29B PP No. Incentive tax 45/2019 states that the domestic corporate taxpayer administers its activity practice work, apprenticeship, and/ or learning in frame coaching and development source Power man-based competence certain can given subtraction income gross is a maximum of 200% (two hundred percent) of the total costs incurred For activity practice work, apprenticeship, and/ or learning. Sadly incentive has not yet been utilized maximum by the Company. The amount must tax (WP) that utilizes a super tax deduction facility in the field in 2020 there are 23 WP vocations and in 2021 33 WP.

Study-related incentive taxes, yes done since a number last year, among others [Bozio et al., \(2014\)](#) disclose There are positive and significant policy incentives in the form of a tax credit against R&D investment. The same results were also found by [Guceri, \(2018\)](#), [Lee et al., \(2011\)](#), and [Hægeland & Møen, \(2007\)](#). [Huda, \(2020\)](#) finds the fact that No There is a significant influence _ of policy incentive taxation toward research and development funds.

Understanding regulation is an ability possessed _ must tax To define, formulate, and interpret regulation taxation, capable of seeing consequences and implications on the possibilities that arise in understanding tax. ([Rahayu, 2020](#)). The low-level obedience taxes in Indonesia are caused By understanding regulations resulting in taxation _ no obedience to applicable rules. _ This is also in line with incentive supertax deduction taxation, with understanding regulation related supertax deduction _ owned must tax, cause they take advantage of this supertax deduction. Study-related to understand regulation was carried out by [Machfuzhoh & Pratiwi \(2021\)](#), who stated there is a connection positive between understanding regulation and with level of awareness tax must taxes on MSMEs, research This aligned with [Sari, et al \(2019\)](#), [Kadek, et al \(2018\)](#), [Tene et al \(2017\)](#) and [Julianti & Zulaika, \(2014\)](#). According to [Widyanti. et al, 2021](#) understanding regulation No influence to obedience must tax. Analysis results the consistent with research conducted by ([Ningsih, 2019](#)), ([Arisandy, 2017](#)), and ([Siti, et al, 2016](#)) which stated that Taxpayer understanding is not influential in a way significant to Taxpayer Compliance. Based on various explanations, you can conclude that understanding regulation taxation influential to the implementation of supertax deduction. The more tall understanding must tax the more tall implementation of supertax deduction.

H1 : *Understanding super tax deduction regulations effect positively the implementation of super tax deduction*

Super Deduction Tax Indonesia is an incentive tax given to the government on the industries involved in the vocational education program, including activity research and development For produce innovation ([Government Regulation No.45, 2019](#)). Domestic corporate taxpayers will get two types of incentives depending on the type of activities performed. _ Domestic corporate taxpayers administering it _ activity internships and the like, business entities That will get cutting the highest tax is 200% of amount cost incurred _ For activity learning the. This matter can become the background behind the Company for doing apprenticeship vocational To utilize the supertax deduction facility.

[Oberseder et. al., \(2013\)](#) revealed that Stakeholder perceptions of CSR are strongly influenced by several factors factor as the creation of field employment and retention of chance working in something area (community domain), development and support as well as training for its workers (employee domain), and providing investment education for generations young (societal domain). Apprenticeship is activity training or courses undertaken by students To increase soft skill competencies possessed. Internships carried out by students No only can students take part in program internships, but with activity internships as well as companies

569 Can get Lots of benefits, one of them Can increase the image company in the eyes of many people. ([Dinasty, Dinar et al, 2020](#)).

[Kwan, 2005](#) and [Kipreos, 2016](#) also argue that accepting students To undertake an internship program at their company Can allow their company For recruiting employee new So the company can save due costs _ issued For do recruitment.

Based on the explanation above, the company takes advantage of the supertax deduction incentive program in the implementation apprenticeship For cutting the highest tax is 200% of the amount cost incurred _ For activity learning the. By cutting taxes, companies get benefits for reducing the burden of tax. The more Lots carry out activity apprenticeship, the more incentive will the more big. The more Lots accept students For apprenticeship, then the more big implementation of supertax deduction. Based on the explanation of the more tall so proposed hypothesis second is there is an influence of industrial internship towards the implementation of super tax deduction..

H2 : *Internship vocational influential to implementation of super tax deduction .*

[Damayanti & Suparnomo \(2013\)](#) with knowledge and understanding gained _ from socialization taxation will encourage from in self must behave obedient tax because WP truly knows rule taxation so that can carry out obligation taxation in a way good and right. Socialization in taxation allegedly can push will must tax For obedient in pay tax carry out obligation taxation ([Machfuzhoh & Pratiwi, 2021](#)). According to [Andriani & Herianti, \(2016\)](#), socialization and knowledge taxation influence compliance tax. Study the aligned with research conducted by [Wardani & Wati, \(2018\)](#), [Tene, et al \(2017\)](#), [Anggara \(2017\)](#), [Andreas and Savitri, \(2015\)](#), [Andriani and Heranti \(2015\)](#), and [Ananda \(2015\)](#).

Based on various explanations, you can conclude that socialization is influential in the implementation of supertax deduction. The more often done socialization of supertax deduction, the increasingly tall implementation of Supertax Deduction. So that can propose the hypothesis third there is a connection between socialization and with implementation of Supertax Deduction

H3 : *Socialization the Supertax Deduction policy has an effect positive to the implementation of Supertax Deduction*

METHOD

Study This is a type of study quantitative with carry out hypothesis testing. Studying quantitative is A method of purposeful research _ that describes phenomenon social in a way quantitative that occurs in mutual society _ and relates One each other. Population in research This is a company in Banten Province that is part of the internship program Diploma Three Faculty of Economics and Business, Sultan Ageng University Tirtayasa (FEB Untirta). Election population by objective study about the implementation of supertax deduction. Research sample This as many as 78 industries with involve managers working in industry _ the as respondents in study This. Managers are involved as respondents in the study This is with argumentation, the manager is a taker of decisions in the operational company. The determination method sample used _ is based on a non-probability sampling method, namely technique taking samples that do not give opportunity or the same opportunity for every element or member population For the chosen sample, with the use of tectics purposive sampling approach. Selected samples on purpose determined based on criteria determined by the researcher To get a representative sample _ namely the Middle

Manager who is responsible answer in planning, monitoring, and creating decisions, namely: HRD/HR Manager, Manager Finance, and Manager Production.

Study This was done using a survey method with a spread questionnaire via Google form on each respondent. Study This summarizes 4 variables that are Implementation of Supertax Deduction [Ramadhan & Setyawan, \(2021\)](#); [Anggraeni, \(2022\)](#); [Inayati et al., \(nd\)](#), Understanding Supertax Deduction Regulations [Nadhiroh & Rianto, \(2018\)](#); [Loupaty, \(2021\)](#); [Soebekti, \(1964\)](#), Internship Vocational [\(Samidjo, 2017\)](#) ; [\(Fatah, 2021\)](#) ; [\(Meditama, 2021\)](#) and Socialization of Supertax Deduction [\(Ramdhani & Handijono, 2021\)](#) ; [\(Safrina et al., 2020\)](#).

No	Variable	Indicator
1	Implementation of Supertax Deduction	1. Provision of Facilities Physique Special (Place Training and Costs support)
		2. Instructor or Teachers who become supervisors _ Practice Work / Apprenticeship
		3. Goods and or Materials for Necessity Practice Work
		4. Honorarium for Participant Practice Work or Apprenticeship
		5. Research and development Innovation
2	Understanding Supertax Deduction Rules	1. Subtraction Gross income
		2. Expansion Chance Vocational Education Practice
		3. DUDI Collaboration with Vocational Education
		4. Improvement Programs Quality of Vocational Education
		5. Regulation Taxation Related
3	Apprenticeship Vocational	1. Condition Apprenticeship Industry
		2. Condition Mentor Apprenticeship Industry
		3. Procedures and Mechanisms Apprenticeship Industry
4	Socialization of Supertax Deduction	1. Information Media Socialization
		2. Program Information , Evaluation and Reporting
		3. Super Tax Incentive for R&D
		4. Coaching Clinic for Industry
		5. Involvement in Community Taxation

Table 1.
Operational variable table

Analysis statistics on research This using Partial Least Square (PLS) software version 3. Data collection was carried out with the Structural Equation Model SEM approach) using Partial Least Square (PLS) Software. PLS is an equation model structural (SEM) based component or variant. According to [Ghozali \(2015\)](#), PLS is an approach shifting alternatives _ to the-based approach covariance to become a based variant. SEM-based covariance generally tests causality/theory, while PLS is more is a predictive model.

Based on the explanation theory and development hypothesis above, then study This using a framework model conceptual like analysis model multiple linear regression under This :

$$\text{Implementation of Supertax Deduction} = \alpha + \beta_1 \text{Understanding of Supertax Deduction Regulations} + \beta_2 \text{Vocational Internship} + \beta_3 \text{Socialization of Supertax Deduction} + e.$$

RESULTS AND DISCUSSION

Deep data processing study This using Partial Least Square (PLS). Processed data answered respondents related to Variable implementation SuperTax deduction Questionnaires distributed _ totaling 183 questionnaires distributed _ to 78 existing industries _ partners. Then, the questionnaires were returned amounting to 57%, namely 105 questionnaires, so the questionnaire did not return amounting to 43%, namely 78 questionnaires. Questionnaires that don't return because of the unwillingness of managers in the company To fill in questionnaires by time spread questionnaire. As for the questionnaire, that is not

571 the case can be processed Because No full questions were answered by respondents _ amounting to 3.28%, namely 6 questionnaires, so the percentage from amount successful questionnaire _ distributed and collected is contained in Table 1. Table 1 shows the amount returned questionnaires _ amounting to 105 questionnaires with a percentage of 57%, and who can processed amounting to 99 questionnaires or 54%. According to [Turner, \(2020\)](#), purposive sampling is a technique taking samples used _ when the researcher already has individual targets with appropriate characteristics _ with the study. Apart from that, the goal of purposive sampling is To explain something problem in a way Because the representative sample _ own mark representative. So that the objective main study can fulfilled ([Mweshi & Sakyi, 2020](#)). This purposive sampling is a suitable sampling technique used For the study, causing the researcher possibility a big Already know quality from the informant or respondents so that the research will also be valid ([Gill, 2020](#)). Because of That researcher believes that a sample of as many as 99 can continue with testing subsequent data quality in the study.

No	Information	Amount	Percentage
1	Questionnaires distributed	183	100%
2	Unreturned questionnaires	78	43%
3	Returned questionnaire	105	57%
4	Questionnaires that cannot be processed	6	3.28%
5	Processable questionnaire	99	54 %

Table 2.
Percentage Shipping and Returns Questionnaire

Source : Processed primary data (2023)

1. Statistics Descriptive

Following Table 2. is the classification of criteria respondents or available samples _ processed from results spread returned questionnaires. _ Deep sample study This consists of over 99 managers of 30 companies who are willing to answer the questionnaire study.

Classification	N	%
Respondent's Gender		
Man	52	52.52
Woman	47	47.48
Respondent's Age		
21-30 years old	18	18.18
31-40 years old	35	35.35
41-50 years old	22	22.22
>50 years	24	24.25
Respondent's Period of Employment/Business		
1-5 years	71	71.71
>5 years	28	28,29
Respondent's Education		
D3	19	19,19
S1	42	42.43
S2	38	38.38
Respondent's Field of Work/Business		
Manufacture	29	29,29
Consumption	25	25.25
Etc	45	45.46

Table 3.
Criteria Respondent

Source : Processed primary data (2023)

In research, respondents were more dominated by respondents of various types sex men (52.52%) compared with respondents women (47.48). This matter is caused by the potential more man _ flexible and physically _ strong as well as working with more fast, different from women who have Lots of roles like role on his career and roles on family, role as wife, and roles as Mother.

Based on returned questionnaires, for _ aged 21-30 years as many as 18 people (18.18%), for 31-40 years as many as 35 people (35.35%), for 41-50 years as many as 22 people (22.22%). And for those 50 years old as many as 24 people (24.25%). This matter shows that the average age working respondents _ Still aged productive, where is age productive in Indonesia, namely aged 15 to 50 years. In research, this, amount of respondents with work periods more of than 5 years dominating _ took office as manager as many as 71 people (71.71%) and served with a working period of 1-5 years as many as 28 people (28.29%). Thus, respondents who have worked for more than 5 years _ can say that own enough experience _ in the world of taxation. Based on returned questionnaires, managers who have _ level 19 people (19.19%) had D3 education level 42 people (42.43%) had bachelor's degree education level 38 people (38.38%) had master's degrees. This matter shows that level education managers are dominated by level S1 education, namely as many as 42 people (42.43%). Additionally, a level _ of education is also possible said influential For becoming a manager.

2. Assessing the Outer Model (Measurement Model).

The following is To assess the Outer Model in PLS indicated by the model which defines every related indicator _ with every variable. This model is an existing measurement model in validity and reliability testing.

a. Validity Convergent (Convergent Validity)

Validity convergent This own mark from a loading factor of > 0.7 and Average Variance Extracted (AVE) of > 0.5 as shown in the table following.

Outer Loading	Original Sample	T-Statistics
<i>Understanding of Regulations</i> -> PP1	0.903	15.426952
<i>Understanding of Regulations</i> -> PP2	0.927	25.938710
<i>Understanding of Regulations</i> -> PP3	0.917	18.617288
<i>Understanding of Regulations</i> -> PP4	0.931	29.986432
<i>Understanding of Regulations</i> -> PP5	0.934	30.669528

Table 4. Outer Loading Understanding Regulation

Source : Processed primary data (2023)

Processing results in smartPLS output shown in table 3. explains that outer loading value of the understanding variable regulation with indicator Understanding Rule One (PP1) through with indicator Understanding Rule Five (PP5) shows outer model value or correlation with variable Understanding Regulation in a way overall that meets convergent validity , namely more of 0.7.

Outer Loading	Original Sample	T-Statistics
<i>Vocational Internship</i> -> MV1	0.963	29.486237
<i>Vocational Internship</i> -> MV2	0.944	16.371638
<i>Vocational Internship</i> -> MV3	0.951	24.576583

Table 5. Outer Loading Internship Vocational

Source : Processed primary data (2023)

573 In Table 4, it is explained that the outer loading value of variable Apprenticeship Vocational with indicator Apprenticeship Vocational One (MV1) to with Apprenticeship Vocational Three (MV3) shows outer model value or correlation with variable Apprenticeship Vocational the whole that meets convergent validity, namely more of 0.7.

Outer Loading	Original Sample	T-Statistics
<i>Socialization</i> -> SS1	0.940	34.559633
<i>Socialization</i> -> SS2	0.932	21.283858
<i>Socialization</i> -> SS3	0.921	19.619864
<i>Socialization</i> -> SS4	0.920	18.623666
<i>Socialization</i> -> SS5	0.943	37.552846

Table 6.
Outer Loading
Socialization

Source : Processed primary data (2023)

Third, table 5 also states that the outer loading value of variable Socialization with indicator Socialization One (SS1) to with Socialization Five (SS5) has an outer model value or correlation with variable Socialization overall that meets convergent validity, namely more of 0.7.

Outer Loading	Original Sample	T-Statistics
<i>Implementation</i> -> I1	0.945	38.349588
<i>Implementation</i> -> I2	0.919	18.623112
<i>Implementation</i> -> I3	0.940	34.559696
<i>Implementation</i> -> I4	0.938	33.631529
<i>Implementation</i> -> I5	0.940	34.559699

Table 7.
Outer Loading
Implementatio
n

Source : Processed primary data (2023)

Table 6 also explains that the outer loading value of variable Implementation with indicator Implementation One (I1) through with Implementation Five (I5) has an outer loading value or correlation with variable Implementation overall that meets convergent validity, namely more of 0.7.

Variable	AVE	Information
<i>Implementation</i>	0.877	Valid
<i>Vocational Internship</i>	0.908	Valid
<i>Understanding of Regulations</i>	0.851	Valid
<i>Socialization</i>	0.867	Valid

Table 8.
Average
Variance
Extracted
(AVE)

Source : Processed primary data (2023)

Based on smartPLS output results in table 7. AVE value of the Implementation variable, internship vocation, understanding regulations, and socialization own mark more than 0.5. This matter shows that every construct owns a mark of good validity and every _ indicator used _ To describe the Implementation variable, internship vocation, understanding regulations and socialization is declared valid.

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b. Validity Discriminant (Disserminant Validity)

6.4

Validity test discriminant used For measure indicator every different variable and not _ correlated with tall. In research This use measurement calculated reflective _ based on cross

loading of every variable where if cross loading indicator value every variable bigger than other variables then can concluded that the model is declared valid.

	Understanding Regulation	Apprenticeship Vocational	Socialization	Implementation
PP1	0.632725	0.558313	0.630076	0.653140
PP2	0.722035	0.702593	0.754302	0.715351
PP3	0.653983	0.751139	0.710126	0.738619
PP4	0.702515	0.716546	0.739866	0.724111
PP5	0.771887	0.721150	0.821910	0.703118
MV1	0.685444	0.570415	0.759047	0.676161
MV2	0.828123	0.815056	0.843281	0.773950
MV3	0.672522	0.777178	0.705637	0.720487
SS1	0.801887	0.808332	0.803693	0.776325
SS2	0.742471	0.638792	0.689645	0.669296
SS3	0.687312	0.606632	0.662344	0.646735
SS4	0.765033	0.732305	0.759372	0.800958
SS5	0.731083	0.668345	0.730779	0.811341
I1	0.668074	0.766474	0.682137	0.829737
I2	0.846158	0.819238	0.812925	0.799977
I3	0.881446	0.717814	0.782065	0.713960
I4	0.857589	0.725606	0.855906	0.761076
I5	0.837348	0.673214	0.780589	0.755015

Table 9. Cross Loading

Source : Processed primary data (2023)

Based on the table, each existing indicator _ variable has more value _ big from indicators on variables other. With so, every indicator from every variable can fulfill mark standard validity discriminant via cross-loading. So that it can concluded that models with cross-loading are included in the criteria for discriminant validity.

c. Reliability (Composite Reliability)

That is measurement For stability something indicator in measuring variable with use composite reliability criteria. Indicator every variable can called good reliability _ if the composite reliability value has a mark standard of 0.7.

Variable	Composite Reliability	Information
<i>Implementation</i>	0.965	Reliable
<i>Vocational Internship</i>	0.967	Reliable
<i>Understanding of Regulations</i>	0.966	Reliable
<i>Socialization</i>	0.970	Reliable

Table 10. Composite Reliability

Source : Processed primary data (2023)

575 Based on the results output smartPLS in Table 9, the composite reliability value of variable Implementation, Internship Vocational, Understanding Regulations, and Socialization shows that composite reliability value is above 0.6. With so, every indicator used _ For describing the variable in study This own mark good reliability.

3. Assessing the Inner Model or Structural Model

SmartPLS output results in testing inner models or structural models To see the connection between variable, value significance, and R-Square of the research model. The reception or rejection hypothesis is determined if T- -value statistics are big from the T- table which is 1.96 then the hypothesis will accepted. On the other hand, if T- the value statistics smaller from the T- table which is 1.96 then the hypothesis is rejected. Following is Table 10. which shows inner model output results in R Square and Path Coefficient in study This.

R-square value in research data processing This can seen in Table 4 where the R-square value can be categorized as High as 0.974.

Variable	R Square
<i>Implementation</i>	0.974

Table 11. R Square

Source : SmartPLS Output (2023)

Based on the output results the R-square on the variable Implementation is 0.974, Thus, the output results on the R-square value show good results. _ Furthermore is a table showing _ testing on the path coefficients values in study This.

Hypothesis	Original Sample	T- Statistics	P Value	Information
<i>Vocational Internship Implementation</i> ->	0.378	7,732	0,000	Accepted
<i>Understanding Regulations Implementation</i> ->	0.347	3,443	0.001	Accepted
<i>Socialization -> Implementation</i>	0.276	2,531	0.012	Accepted

Table 12. Path Coefficients

Source : SmartPLS Output (2023)

Processing results with the use of SmartPLS can seen in table 11 which shows the connection between Apprenticeship Vocational to Implementation (Original Sample), namely of 0.378 and a significant P Value of 0.000 with T- statistics more from T- table namely 7.732 > 1.96. Connection Understanding Regulation to Implementation (Original Sample), namely of 0.347 and a significant P value of 0.001 with T- statistics more from T- table namely 3.443 > 1.96. Connection Socialization to Implementation (Original Sample), namely of 0.276 and a significant P value of 0.012 with T- statistics more from T- table namely 2.531 > 1.96. Following is the picture showing the results of testing on the deep path coefficients data processing study.

4. Discussion Hypothesis

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6.4

In research this, testing hypothesis apprenticeship vocational influential positive to The implementation of Supertax Deduction shows the value that has been obtained from data processing using SmartPLS software which produces that mark coefficient from variable apprenticeship vocational namely 0.378 and the T- statistic value i.e. 7.732 where more from T- table values namely 1.96 with level significance 0.000. Thus, based on statistical test results,

the hypothesis of apprenticeship vocational influence positive to the Implementation of Supertax Deduction can accepted. An existing internship, expected can increase the quality of qualified and competent vocational school graduates by Instructions President Number 9 of 2016 concerning Vocational School Revitalization. The system vocational industry is also a realization of Policy Equalization of the Indonesian Economy. With So, vocational school graduates can fulfill more job market needs _ specific to each field. Apart from focusing on curriculum and link and match, educators as spear The main thing is also a must join in noticed in the implementation of this program. The Ministry of Industry also does this training special for educators to make it happen objective from draft This. Vocational Industry is One unity and the same is very good between parties like government, schools, students, industry, and parties related others. Continuous evaluation and development of the program done in a way sustainable for the development competent generation. _ Apart from that, the goals industry does apprenticeship to take advantage of This supertax deduction facility to reduce tax his company.

Next, testing the hypothesis of understanding regulation influential positively to Implementation of Supertax Deduction. Based on the data processing output results show that the mark coefficient from variable understanding namely 0.347 and the T- statistic value namely 3,443 were more from T- T-table values namely 1.96 with a level significance of 0.001. With Thus, hypothesis 2 is accepted. The government also issued Minister of Finance Regulation [No.128/PMK. 010/2019](#). In regulations, the deepened explanation about cutting tax For industry, start from magnitude incentive tax, group whichever costs you get _ cutting, types activity internship is a must done industry, up to participant apprenticeship. In regulations the explained lower subtraction tax maximum 200% and divided into two: Subtraction income gross of 100% of amount cost incurred _ For activity practice work, apprenticeship, and/ or learning and additions subtraction income gross of 100% of amount cost incurred _ from points previously regulation it also explains group costs will be getting cutting tax consists above: Provision of facilities physique special (place training and costs support) Instructor or teacher who becomes power mentor practice Work or apprenticeship. Goods and/ or material For needs practice Work. Honorarium or payment kind for pupil, student, participant train, individuals who are not bound, and also that which becomes participant practice Work or apprenticeship. The more understanding will rule from this supertax deduction, then the big implementation utilization supertax deduction This.

Testing hypothesis Socialization of Supertax Deduction is influential positive to Implementation of Supertax Deduction. Based on the data processing output results show that the mark coefficient from variable socialization namely 0.279 and the T- statistic value i.e. 2,531 were more from T- T-table values namely 1.96 with a level significance of 0.012. With Thus, hypothesis 3 is accepted. Incentive Supertax Deduction Activities Vocational give the opportunity to industry form savings taxes (tax savings) that come from subtraction of income gross above 200 % _ expenditure For activity practice work, apprenticeship and/ or learning. Tax savings can also be achieved by utilizing To increase efficiency, productivity, profitability, and power competition. For HR, the Activity Supertax Deduction policy Vocational can expand the chance for education vocational For cooperation with more Lots industry in implement supporting programs enhancement quality education vocational. Vocational education can own chance For the more Lots obtain a partner in development curriculum, improvement quality and quantity learning as well as activity practice work, and/ or apprenticeship. With clear and regular socialization _ so many industries know the application implementation of supertax deduction.

CONCLUSION

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Analysis Results and Discussion on Determinants Implementation The Supertax Deduction Incentive for Vocational Program Partners in Untirta is an apprenticeship vocation, and understanding regulations and socialization of supertax deduction influence the implementation of supertax deduction. Understanding good rules, balanced _ with socialization Good socialization supertax deduction incentives with socialization apprenticeship, improve implementation of supertax deduction. Apprenticeship vocational is one of the MBKM from campus independence, apart from giving benefits for students and achieving objective graduates who don't have a gap with need industry, internship vocational this can also be done utilized by industry to incentives provided by the government that is supertax deduction. Understanding regulation-related incentive This be a factor election want to utilize incentive This or No. Need deep understanding _ For utilizing incentive This. Socialization of the program is very important so that many industries can enjoy facility incentive tax. Vocational can take advantage of this supertax deduction program, to invite industry collaboration For field apprenticeship. Where are the graduate's vocational must-have skills that can be used directly in Work? Fiscus was more open and routine For Keep going invite industry is taking advantage of this program.

Limitations study This is, necessary to expand For the sample, no only partner vocational until just. For study can expand the sample of the research, not only limited to partners' vocational until but also partner vocations at the province or level national. and add determinants from the implementation of supertax deduction, so Lots partner industry can utilize incentive this, and facilities apprenticeship For vocational the more Lots.

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