THE EFFECT OF TAX KNOWLEDGE, TAX DISSEMINATION AND MODERNIZATION OF THE TAX ADMINISTRATION SYSTEM ON TAXPAYER COMPLIANCE (CASE STUDY OF BANDENG PRESTO MSMES REGISTERED IN THE IUMK SEMARANG CITY)

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ARTICLEINFO	ABSTRACT
	Tax is one of the components with the largest contribution to the revenue of the State Revenue and Expenditure Budget (APBN), the budget is needed in the context of national development. The community during national development has grown Medium, Small and Micro Enterprises (MSMEs) with 61.07% a tax revenue contribution. In the Semarang city there are 17,603 MSMEs registered in the IUMK. Bandeng Presto is one of the products processed by UMKM which is a special food the Semarang city. There are various problems encountered in achieving the realization of tax revenues. Tax compliance is a serious problem for most developing countries because it reduces the state's ability to collect taxes there by reducing the country's ability to carry out development. There are many factors that cause of taxpayer compliance, especially for Bandeng Presto SMEs, namely Tax Knowledge, Tax Socialization and Modernization of the Tax Administration system. This study aims to examine the effect of Tax Knowledge, Tax Socialization and Modernization of the Tax Administration system on Taxpayer Compliance in MSMEs Bandeng Presto. The population in this study were Bandeng Presto SMEs registered in the IUMK with a total of 159 SMEs, sample selection was based on convenience sampling and size determination using the Slovin formula, resulted in a sample of 61 respondents. The data collection survey method with questionnaires as a data collection tool. The analysis technique used is data quality test (Validity, Reliability), Classical Assumption Test (Multicollinearity Test, Heteroscedasticity Test, Normality Test), Model Feasibility Test, (Coefficient of Determination, F Test), Hypothesis test, and Multiple Linear Regression Analysis Test. The results of this study are Tax Knowledge and Tax Administration System Modernization have a positive and significant effect on Taxpayer Compliance, while Tax Socialization has no effect on Taxpayer Compliance.
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1. INTRODUCTION

National Development as the practice of Pancasila which covers all aspects of national life is carried out jointly by the community and the government. Society is the main of development and the Government is obliged to direct, guide, protect, and foster an atmosphere that supports the achievement of national development goals. The relatively high economic growth during the First Long-Term Development, in addition to increasing people's welfare, has also fostered large, medium-sized, small-scale enterprises and cooperatives.

The budget is needed in order to regulate national economic activities, the draft budget is treated as a guideline for state revenues and expenditures directed at economic growth and people's prosperity. In article 3 of the Draft Law of the Republic of Indonesia concerning the State Revenue and Expenditure Budget (APBN) for Fiscal Year 2023 it is planned to be IDR 2,443,592,171,324,000, which is planned to be obtained from tax revenue sources in the amount of IDR 2,016,923,677,000,000.

From the budget data above, more than 82% (eighty two percent) of state revenue comes from tax revenue, therefore taxes cannot be separated from the State Budget because it is one of the components with the largest contribution to state revenue. The outbreak of the Covid-19 disease which has been declared a global pandemic in 2020 has caused a major shock to the country's economy.

The government continues the best efforts to restore the performance of the national economy, one of which is support for the world of micro, small and medium enterprises. According to the Tax Oversight Committee, Micro, Small and Medium Enterprises (MSMEs) are one of the pillars of the economy in Indonesia. Based on data from the Ministry of Cooperatives and SMEs in 2021, the number of MSMEs in Indonesia has reached 64.2 million with a contribution to GDP of 61.07%.

The government continues to strive to maintain and encourage the growth of MSMEs in Indonesia. One of the steps taken by the government is to provide tax incentives to MSMEs by reducing the Final Income Tax rate from 1% to 0.5% and exempting the Final Income Tax for entrepreneurs with turnover of up to IDR 500 million per year.

Tax regulations in Indonesia are very complicated, the purpose of simplifying Final Income Tax rates, reducing rates to 0.5% and a non-taxable limit of up to Rp. 500 million per year is to make it easier for MSMEs to carry out their tax obligations to provide opportunities for MSMEs to contribute to the state, so Tax revenue from the MSME sector is getting better.

The city of Semarang has a total of 29,611 SMEs, consisting of 3031 SMEs in the culinary sector, 335 SMEs in the fashion sector and 26,245 SMEs in other fields. Semarang City Micro, Small and Medium Enterprises (MSMEs) that have business licenses and are registered on iumk.semarangkota.go.id have recorded 1097 Small Enterprises, 21 Medium Enterprises and 16,485 Micro Enterprises. The majority are engaged in the food and beverage business sector.

One of the MSMEs in the food business sector is the Bandeng Presto processed business, which is food from Bandeng which is known to have a lot of spines. Bandeng Presto is a special food of Semarang city as well as a special souvenir that is hunted.

There are 153 micro businesses and 6 small businesses that are registered in the IUMK and have business licenses, a total of 159 Bandeng Presto MSMEs. In reality, there are many Bandeng Presto entrepreneurs who have not been registered and do not have a business license, this has the potential to be able to contribute to state taxation.

In achieving the APBN revenue target, tax compliance is a serious problem for most developing countries because it reduces the state's ability to collect taxes thereby reducing the state's ability to carry out development. Taxpayer compliance can be defined as a condition in which taxpayers fulfill all their tax obligations and exercise their tax rights (Nurmantu, 2005).

Sri Mulyani Indrawati Minister of Finance assessed that one of the reasons for the low ratio of tax revenues in Indonesia was the low compliance with tax submissions. One indicator of the level of compliance is the submission of tax reports through a Tax Notification Letter (SPT) and registering as a Taxpayer and having an NPWP.

According to Mahartono, Head of Counseling, Service and Public Relations of the Regional Office of the Directorate General of Taxes (Kanwil DJP) Central Java I, written by Aris in the radioidola.com article, the compliance rate in 2022 will reach 72.81% based on the total reported Annual SPT of 524,556 Individual Taxpayers (WPOP). From this percentage, it can be concluded that the compliance of individual taxpayers in the Regional Office of DJP Central Java I including Semarang is still in the low category.

There are many factors that cause a low level of taxpayer compliance, especially for MSMEs. Indonesia adheres to a Self Assessment System that gives trust and responsibility to taxpayers to calculate, deposit and report their taxes independently, this system requires taxpayers to have knowledge of taxation in Indonesia.

According to Rahayu and Suaidah (2022) tax regulations that often change make the public lack understanding, originally the MSME tax was regulated in PP 46 of 2013, amended by PP 2018, and finally amended by the HPP Law. Research conducted by Melando, Irawan and Ridwansyah (2022) concluded that knowledge of taxation has a positive and significant effect on taxpayer compliance.
Setyobudi and Muchayatin's research (2022) also concluded that knowledge of taxation has a positive and significant effect on the level of taxpayer compliance.

Tax regulations are always changing, in addition to requiring taxpayers to keep abreast of developments in changes to regulations, the tax authorities or tax officials also need to conduct socialization regarding changes in tax regulations. Socialization is carried out to provide good and correct information so that taxpayers will have knowledge about taxation and its changes so that it is expected to increase taxpayer compliance in carrying out their tax obligations.

Hura and Kakisina's research (2022) concluded that tax socialization had a significant effect on MSME taxpayer compliance. Maxuel and Primastiwi's research (2021) concluded that tax socialization had a positive effect on MSME taxpayer compliance.

In addition to tax knowledge and tax socialization, modernization of the tax administration system also has an influence on taxpayer compliance. The modern tax administration system is one of the results of tax changes in Indonesia carried out in a tiered and comprehensive manner in respect of supervision, tax policy and the legal field. The existence of a modern taxation system has the goal of obtaining tax revenue targets and making changes in the taxation paradigm even better.

Maulana and Yulianti's research (2022) concluded that the modernization of the tax administration system has a significant influence on taxpayer compliance. Research by Lestari, Khasanah and Kuntadi (2022) also concluded that the modernization of the tax administration system had an effect on individual taxpayer compliance.

However, in reality, in many studies conducted by researchers, differences in results or research gaps were found. Marilyn's research (2022) concluded that tax knowledge has no effect on taxpayer compliance. Research by Sulistyari, Yuesti and Bhegawati (2022) concluded that tax socialization had no effect on taxpayer compliance. Research by Haryanti, Pitoyo and Napitupulu (2022) concludes that the Modernization of Tax Administration has no effect on Taxpayer Compliance.

2. LITERATURE REVIEW
Atribution Theory

Attribution theory has long been developed by Social Psychologists such as Heider; Jones & Davis; and Kelley since the 1950s through various social experiments. At first, Heider and Jones & Davis stressed the importance of the human being is the brain. Because that's where perceptions and various knowledge originate and are considered to greatly influence the behavior that is raised. While Kelley has a different opinion, according to him the most important thing is observing the "environment" as a stimulus provider. This includes observing the conditions that trigger a person to behave in a certain way, as well as the habits of the people around him.

In general, Kelley's attribution theory tries to explain the cognitive processes that a person does to explain the causes of an action, besides that attribution theory explains how to make a decision about someone. The focus of this theory is whether certain actions are caused by internal forces or external forces. Kelley's view is that an action is an effect or effect that occurs because of a cause. Therefore, Kelley proposed a way to find out whether or not there were things that pointed to the causes of action, whether internal or external forces.

The relevance of attribution theory to this research is that in determining a person's compliance or disobedience behavior in fulfilling his tax obligations is influenced by internal and external factors. Internal factors that affect taxpayer compliance in paying taxes include: Tax Knowledge, meanwhile, external factors that affect taxpayer compliance in paying taxes are Tax Socialization and Tax Administration System Modernization.

Tax

The definition of tax according to the Structure in One Text of Law No.6 of 1983 concerning General Provisions and Tax Procedures as amended by Law No.16 of 2009 Article 1 paragraph 1, Tax is a mandatory contribution to the state owed by an individual or a coercive body based on the law, by not getting compensation directly and used for the needs of the state for the greatest prosperity of the people. Mardiasmo writes in his book that the definition of tax according to Prof. Dr. Rochmat Soemitro, SH is people's contributions to the state treasury based on law (which can be enforced) with no reciprocal services (counter-performance) which can be shown directly and which is used to pay public expenses.

Taxpayer Compliance

Taxpayer compliance according to Nurmantu (2005), can be defined as a condition in which taxpayers fulfill all tax obligations and exercise their tax rights. There are two kinds of formal compliance and material compliance. Formal compliance is a situation where the taxpayer fulfills his tax obligations formally in accordance with the provisions in the tax law. Material compliance is a condition in which the Taxpayer substantively or substantially fulfills all material provisions on taxation, namely according to the content and soul of the Tax Law.

Tax Knowlegde

According to the Big Indonesian Dictionary, knowledge is everything that is known related to things, whereas according to Wikipedia, knowledge is information that is known or realized by someone. In another sense, knowledge is a variety of symptoms encountered and obtained by humans through

intellectual observation. Knowledge arises when a person uses his mind to recognize certain objects or events that have never been seen or felt before. Taxation according to Wikipedia is a mandatory contribution to the state that is owed by individuals or entities that are coercive based on the law, by not getting compensation directly and used for the needs of the state for the greatest prosperity of the people. Indonesia adheres to a self-assessment system that requires taxpayers to calculate, deposit and report their own taxes. From the definition of Knowledge and Taxation, it can be concluded, Knowledge of Taxation is everything that is known related to matters of mandatory contributions to the country that is owed

Tax Socialization

Socialization according to Wikipedia is an attempt to incorporate cultural values into individuals so that these individuals become part of society. The process of socialization is lifelong education through individual understanding and acceptance of their role in a group. Tax socialization is a form of service provided by tax authorities or tax officials as well as other parties that aim to incorporate the values of taxation knowledge into the community

Modernization of of the Tax Administration System

Modernization, according to Wikipedia, is the result of scientific and technological advances that continue to evolve with the times. The level of technology in building modernization is truly felt and enjoyed by all levels of society, from metropolitan cities to remote villages. According to Laksono (2018), a modern tax administration system is a tax administration system that continues to improve and improve its performance, both from the internal and external sides of tax institutions with the aim of providing excellent tax services while increasing tax revenue. The modern taxation system is a manifestation of the result of tax reform which has been perfected and adapted to the tax conditions in Indonesia as a whole in various sectors of tax administration.

Conceptual framework

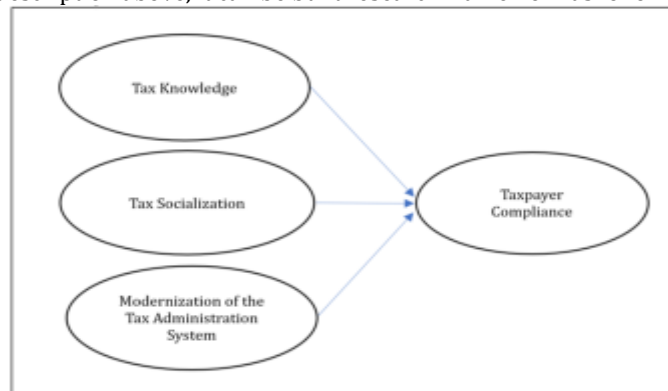Based on the description above, it can be built research framework as follows:

Figure 1. Research Framework

Research Hypothesis

Based on the problem formulation and conceptual framework above, the research hypothesis put forward by the researcher is as follows:

H1 : Tax Knowledge affects Taxpayer Compliance.
H2 : Tax Socialization affects Taxpayer Compliance.
H3 : Modernization of the Tax Administration System affects Taxpayer Compliance

3. METHOD

This research data includes quantitative research data which is a research method that uses measurement, Primary data sources were obtained directly from research subjects or respondents through questionnaires

The target population in this study were Bandeng Presto Business with Micro and Small criteria registered with the Micro and Small Business Permit (IUMK) in Semarang City. The selection of the sample in this study was carried out using a non-probability sample selection method based on considerations of

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short time and relatively inexpensive costs with sample selection based on convenience (convenience sampling) using the Slovin formula as follows (Padua et al, 1998)

$$n = \frac{N}{1 + (Ne^2)}$$

Information :

n : sample size

N : population size

e : the percentage of inaccuracy due to sampling errors that can still be tolerated or desired, in this sample is 0.1

Based on data from iumk.semarangkota.go.id, the population Bandeng Presto Business with the criteria of Micro, Small and Medium Enterprises (MSMEs) registered in the Micro Small Business License (IUMK), amounted to 159 Enterprises. Calculations in determining the number of samples are as follows:

$$n = \frac{159}{1 + (159 \times (0,1)^2)}$$
$$n = 61,38$$

Based on the number of calculations above, the number of samples is 61.38 and to facilitate further calculations it is rounded up to 61, thus this study will use 61 respondents.

The data collection method used is the survey method, data collection techniques through questionnaires. In today's increasingly advanced era, the distribution of questionnaire forms can use Google Form.

Variable Operational Definitions

Operational definitions make concepts that are still abstract in nature operational which make it easier to measure these variables. Variable is a concept that has a variety of values, the concept is a definition used to describe abstracts and phenomena (Wasis, 2006). According to Zulfikar (2015) a concept or construct (construct) is a concept that is created and used intentionally and consciously for certain scientific purposes. Construct measurement is measured by a Likert scale, which is a scale that contains five levels of preference for answers with the following choices (Ghozali, 2013):

- Strongly Disagree (STS) score 1
- Disagree (TS) score 2
- Uncertain (TP) score 3
- Agree (S) score 4
- Strongly Agree (SS) score 5.

The operational definition of the Taxpayer Compliance variable uses indicators from the concept of tax compliance according to Erica (2021) and according to Minister of Finance Decree No554/KMK.04/2000 as follows:

a. Taxpayer compliance in registering to have an NPWP

b. Taxpayer compliance to report notification letters (SPT) in a timely manner.

c. Compliance with the calculation of tax payable from income earned by taxpayers.

d. Compliance with paying taxes owed on income earned by taxpayers.

e. Has no arrears for all types of taxes and has never been sentenced for committing a crime in the tax sector for 10-15 years

The operational definition of the Tax Knowledge variable is in accordance with the latest Regulations on the Law on the Harmonization of Tax Regulations and Government Regulation No. 23 of 2018 concerning Income Tax on Income from Business Received or Obtained by Taxpayers with Certain Gross Turnover, specifically the tax provisions for MSMEs, then the researcher determines the indicators of Tax Knowledge as follows:

a. MSME taxpayers are aware of the Law on the Harmonization of Tax Regulations changing the NIK KTP to NPWP

b. MSME taxpayers know that the Law on the Harmonization of Tax Regulations provides the latest provisions on the non-taxable limit of up to a gross income of 500 million rupiah.

c. MSME taxpayers know how to calculate taxes from the gross income earned by the taxpayer multiplied by the 0.5% rate

d. MSME taxpayers are aware of depositing tax payable using E-Billing obtained from the official website djponline.pajak.go.id

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e.   MSME taxpayers are aware of reporting taxes using Annual SPT Form 1770 and using E-Forms through the official website djponline.pajak.go.id.

The Operational Definition of the Tax Dissemination Variable is in accordance with the latest Regulations on the Law on the Harmonization of Tax Regulations and Government Regulation No. 23 of 2018 concerning Income Tax on Income from Business Received or Obtained by Taxpayers who Have Certain Gross Turnover, specifically the tax provisions for MSMEs, then the researcher determines the indicators of Tax Socialization as follows:

a.   Fiskus or Tax Officials and other parties provide socialization regarding the Law on Harmonization of Tax Regulations changing the NIK KTP to NPWP.

b.   Fiskus or Tax Apparatus and other parties provide socialization regarding the Law on Harmonization of Tax Regulations providing the latest provisions on non-taxable limits up to a gross income of 500 million rupiah.

c.   Fiskus or Tax Apparatus and other parties provide socialization regarding how to calculate tax from the gross income earned by the taxpayer multiplied by the 0.5% rate.

d.   Fiskus or Tax Apparatuses and other Parties provide socialization regarding how to deposit tax payable using E-Billing obtained from the official website djponline.pajak.go.id

e.   Fiskus or Tax Apparatuses and other Parties provide socialization on how to report taxes using Annual SPT.

f.   Form 1770 and using E-Forms through the official website djponline.pajak.go.id.

Variable Operational Definition Modernization of the Tax Administration System in accordance with the latest Regulations on the Law on the Harmonization of Tax Regulations and Government Regulation No. 23 of 2018 concerning Income Tax on Income from Business Received or Obtained by Taxpayers with Certain Gross Turnover, specifically tax provisions for MSMEs , collected data from the official website djponline.pajak.goid in accordance with the taxation system that is already in effect in Indonesia, the researchers determined the indicators of the Modernization of the Tax Administration System as follows:

a.   Registering to have an NPWP is easier and more efficient through the e-registration of the online taxpayer registration system via ereg.pajak.go.id

b.   Checking KTP NIK that has become NPWP is easier through the web-based system on the official website djponline.pajak.go.id

c.   Paying taxes using E-Billing which is obtained through the official website djponline.pajak.go.id makes it easier to pay taxes owed on income earned by taxpayers.

d.   Reporting the Annual SPT using the E-Form obtained through the official website djponline.pajak.go.id makes it easier to report the Annual SPT on the income earned by the Taxpayer.

e.   All information regarding tax regulations and procedures for calculating taxes is more easily obtained through the official website tax.go.id/index-belajar-pajak.

Analysis Techniques

The analysis technique was tested using IBM SPSS Statistics version 22.0, with the stages of testing data quality tests (Validity, Reliability), Classical Assumption Tests (Multicollinearity Test, Heteroscedasticity Test, Normality Test), Model Feasibility Test, (Coefficient of Determination, F Test), Hypothesis Test , Regression Analysis Test.

4.   RESULT AND DISCUSSION

Overview of Respondents

Respondents in this study were Micro, Small and Medium Enterprises (MSMEs) producing Bandeng Presto registered in the Micro and Small Business Permit, abbreviated as IUMK, which is a sign of legality for a person or businessman certain activity in the form of a micro and small business permit. The purpose of having an IUMK is to provide legal certainty and a means of empowerment for Micro and Small Enterprises (PUMK) in developing their business.

Bandeng presto according to Wikipedia is a food originating from the Juwana sub-district, Pati Regency, Central Java, but this food is very well known as a food souvenir from the city of Semarang, because there is a large shop in the center of the souvenir which is located on Jalan Pandaran in the Semarang city that reads Bandeng Juwana , tourists visiting Semarang buy Bandeng presto souvenirs on Jalan Pandanaran, in Pati's hometown, there are no big shops that sell Bandeng Presto like the shops in Semarang, so Semarang is famous for Bandeng presto souvenirs.

According to Amaranggana (2022), culinary fish processed has been around since 1976. It was first discovered by Hanna Budimulya, born in Juwana, Pati district. Hanna received a pressure cooker as a gift,

then had the idea to soften the bones of Bandeng, which are famous for their delicious taste but have many spines, by using pressure cooker. Hanna is the owner of a large shop on Jalan Pandanaran Semarang.

There are many entrepreneurs in Semarang who make Bandeng presto. There are 159 entrepreneurs in the Milkfish Presto category that are registered in the IUMK category in Semarang City, 153 entrepreneurs are registered as micro businesses and 6 entrepreneurs are registered as small businesses. Data on Bandeng Presto entrepreneurs can be easily accessed by the public through the official IUMK website for the Semarang city (iumk.semarangkota.go.id).

Data taken from iumk.semarangkota.go.id, in Genuk District there are 7 entrepreneurs; East Semarang district there are 5 entrepreneurs; West Semarang District has 6 entrepreneurs; West Semarang District has 29 entrepreneurs, Tugu District has 12 entrepreneurs; Gayamsari subdistrict there are 12 entrepreneurs; North Semarang District there are 25 entrepreneurs; Ngaliyan district there are 6 entrepreneurs; Pedurungan District has 12 entrepreneurs; Mijen district has 1 entrepreneur; Gunungpati district there are 4 entrepreneurs; Gajahmungkur District has 22 entrepreneurs; South Semarang District there are 3 entrepreneurs; Candisari district there are 3 entrepreneurs; Banyumanik sub-district has 4 entrepreneurs and Tembalang sub-district has 8 entrepreneurs. The following is a summary of Bandeng Presto entrepreneurs in Semarang city in each sub-district registered in the IUMK:

Table 1. Bandeng Presto entrepreneurs in Semarang city in each sub-district registered in the IUMK

Num	District	Number of MSEs
1	Genuk	7
2	Semarang Timur	5
3	Semarang Tengah	6
4	Semarang Barat	29
5	Tugu	12
6	Gayamsari	12
7	Semarang Utara	25
8	Ngaliyan	6
9	Pedurungan	12
10	Mijen	1
11	Gunungpati	4
12	Gajahmungkur	22
13	Semarang Selatan	3
14	Candisari	3
15	Banyumanik	4
16	Tembalang	8
Total		**159**

The MSEs data obtained from the IUMK is very detailed, showing the business name, business form, NPWP, permit number, sub-district registration number, address, sub-district, sub-district, owner's name, year started business, product name, product type, business facilities, website, email , business scale, number of employees, telephone numbers, cell phone numbers, product intellectual property rights, how to sell products to other business locations, thus providing sufficiently complete information to the research team to distribute questionnaires via cell phone or come directly to the respondent's location.

Distributing questionnaires to respondents by sending a Google form link via short message to the whatsapp application connected via a cellphone number, this method is expected to be more effective and efficient than coming directly to the respondent's location, but obstacles were encountered in the process. There are many cases of fraudulent breaches of mobile banking accounts via links sent by fraudsters via WhatsApp, so many respondents do not believe in the questionnaires distributed via the WhatsApp link. There were 35 respondents who filled out the questionnaire via the WhatsApp link and the remaining 26 respondents were visited directly.

Hypothesis Testing
Data Quality Test
Validity

An indicator is said to be valid if r count > r table, where r count can be seen from the SPSS output table in the Corrected Item-Total Correlation column, and seen from r table df = 59 (61-2) and a two-way

test significance level of 5% or 0.05, the r table value is 0.2521. The following describes the SPSS output results from testing each indicator of a variable:

Table 2. Validity Test

Variabel	r Table	r calculate	Information
Y1	0,2521	0,8890	Valid
Y2	0,2521	0,9090	Valid
Y3	0,2521	0,9080	Valid
Y4	0,2521	0,9240	Valid
Y5	0,2521	0,8010	Valid
X1.1	0,2521	0,7170	Valid
X1.2	0,2521	0,7280	Valid
X1.3	0,2521	0,8340	Valid
X1.4	0,2521	0,8790	Valid
X1.5	0,2521	0.8280	Valid
X2.1	0,2521	0,7560	Valid
X2.2	0,2521	0,8290	Valid
X2.3	0,2521	0,8670	Valid
X2.4	0,2521	0,8810	Valid
X2.5	0,2521	0,7610	Valid
X3.1	0,2521	0,8310	Valid
X3.2	0,2521	0,7580	Valid
X3.3	0,2521	0,7590	Valid
X3.4	0,2521	0,7740	Valid
X3.5	0,2521	0,6980	Valid

The validity table above shows that the r count of the Y1 indicator obtained a value of 0.889; the Y2 indicator obtained a value of 0.909, the Y3 indicator obtained a value of 0.908; the Y4 indicator obtained a value of 0.924; and the Y5 indicator obtained a value of 0.801. All indicators are greater than r table 0.2521, this means that all Y indicators are said to be valid and can be acted upon.

The validity table above shows that the r count of the X1.1 indicator obtained a value of 0.717; indicator X1.2 obtained a value of 0.728; indicator X1.3 obtained a value of 0.834; indicator X1.4 obtained a value of 0.879; indicator X1.5 obtained a value of 0.828; this means that all X1 indicators are said to be valid and actionable.

The validity table above shows that the r count of the X2.1 indicator obtained a value of 0.756; indicator X2.2 obtained a value of 0.829; indicator X2.3 obtained a value of 0.867; indicator X2.4 obtained a value of 0.881; indicator X2.5 obtained a value of 0.761; this means that all X1 indicators are said to be valid and actionable.

The validity table above shows that the r count of the X3.1 indicator obtained a value of 0.831; indicator X3.2 obtained a value of 0.758; indicator X3.3 obtained a value of 0.759; indicator X3.4 obtained a value of 0.774; indicator X3.5 obtained a value of 0.698; this means that all X1 indicators are said to be valid and actionable

Reliability

For testing the reliability of internal consistency based on the Cronbach's alpha or alpha technique using the Ferdinand guidelines, namely the coefficient 🔲🔲> 0.6. Cronbach Alpha is obtained from the results of SPSS Reliability analysis data processing in the Cronbach Alpha column based on Standardized Items (Ghozali, 2013). The following will explain the SPSS output results from testing each indicator of a variable:

Table 3. Reliability Test

Variable	Koefisien 🔲	Cronbach Alpha	Information
Y	0,6	0,960	Reliabel
X1	0,6	0,922	Reliabel
X2	0,6	0,932	Reliabel
X3	0,6	0.906	Reliabel

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The reliability table above in Cronbach's Alpha Column Based on Standardized Items variable Y shows a value of 0.960 or 96%; variable X1 shows a value of 0.922 or 92.2%; variable X2 shows a value of 0.932 or 93.2%; and variable X3 shows a value of 0.906 or 90.6%; by standard the variable Y, variable X1, variable X2 and variable X3 are said to be reliable because the coefficient α is more than 0.6 or more than 60%

Classic Assumption Test
Multicollinearity Test

After conducting the Multicollinearity Test with SPSS via the Analyze – Regression – Linear menu, with a single independent variable without moderation, the following output results are obtained:

Table 4. Multicollinearity Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	,831	2,626		,317	,753		
X1	,844	,249	,669	3,392	,001	,183	5,474
X2	-,517	,225	-,353	-2,295	,025	,301	3,319
X3	,599	,257	,404	2,326	,024	,236	4,246

a. Dependent Variable: Y

In the Coefficients table above, when viewed from the Collinearity Statistics column, the value of a low tolerance is the same as a high VIF value, the results of calculating the value of the Tolerance variable X1 show a result of 0.183, the variable X2 shows a result of 0.301, variable X3 shows a result of 0.236, there are no independent variables that has a value less than 0.1 which means there is no correlation between the independent variables.

The VIF value calculation results also show the same thing, variable X1 shows a value of 5.474; variable X2 shows a value of 3.319; variable X3 shows a value of 4.246 ; no single independent variable has a VIF value of more than 10, so it can be concluded that there is no multicollinearity between the independent variables in the regression model

Heteroscedasticity Test

Heteroscedasticity test with SPSS through the Analyze – Regression – Linear menu, the output results are as follows:
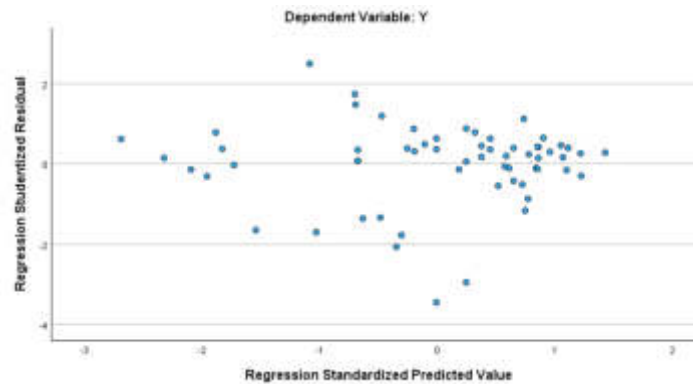

Figure 2. Heteroscedasticity test

The scatterplot graph above shows that the points spread randomly and are spread both above and below zero on the Y axis. It can be concluded that there is no heteroscedasticity in the regression model, so the regression model is feasible to use.

Normality Test

Normality test with SPSS via the Analyze – Regression – Linear menu before entering the moderating variable, the output results are as follows

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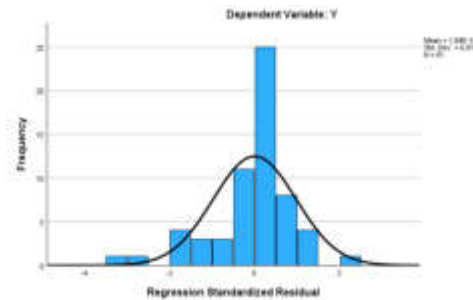
Figure 3. Normality test

Looking at the histogram graphical display above the skewness, it shows that the distribution pattern is not skewed while the kurtosis is not too thin and not too fat, this shows that the data is ideal or meets the assumption of normality.
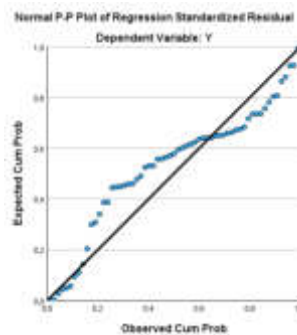

Figure 4. P-P plot

By looking at the normal appearance of the P-P plot above, it can be concluded that the data spreads around the diagonal line and follows the direction of the diagonal line of the normal distribution pattern, so the regression model meets the assumption of normality.

Model Feasibility Test
Coefficient of Determination

The results of data processing using SPSS through the Analyze - Regression - Linear menu before entering the moderating variable, the output results are as follows:

Table 5. Coefficient of Determination

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,771[a]	,594	,573	3,726

a. Predictors: (Constant), X3, X2, X1
b. Dependent Variable: Y

From the Model Summary table above, in the Adjusted R Square column a value of 0.573 is obtained, this means that 57.3% of the dependent variable Y Tax Compliance can be explained by the independent variable X1 Knowledge of Taxation; variable X2 Socialization of Taxation; and variable X3 Tax Administration System Modernization, while the remaining 42.7% (100% - 57.3%) is explained by other reasons which are not explained in the model

F Test

Tests carried out simultaneously to determine the effect of the independent variable on the dependent variable. Decision making is done by paying attention to the F test on the table. The results of data processing using SPSS through the Analyze - Regression - Linear menu, the following output results are obtained:

The Effect of Tax Knowledge, Tax Dissemination and Modernization of the Tax Administration System on Taxpayer Compliance (Case Study of Bandeng Presto MSMEs registered in the IUMK Semarang City). ***Candra Safitri, et.al***

Table 6. F. Test

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1159,821	3	386,607	27,850	<,001[b]
	Residual	791,261	57	13,882		
	Total	1951,082	60			

a. Dependent Variable: Y
b. Predictors: (Constant), X3, X2, X1

From the Anova test or F test in the table above, the calculated F value is 27.850 with a probability of 0.001. This probability is much smaller than 0.05 ; then the regression model can be used to predict Taxpayer Compliance or it can be said that Tax Knowledge, Tax Socialization and Tax Administration System Modernization jointly affect Taxpayer Compliance.

From the Anova test or F test in the table above, it can also be seen that the calculated F value is 27.850 by comparing the F table df1 = 3 (4 – 1), df2 = 57 (61-4), significant level ⍺ = 0.05, the value is 2 .77 is smaller than F count, then H0 is rejected and Ha is accepted. This means that the independent variables Tax Knowledge, Tax Socialization, Tax Administration System Modernization simultaneously and significantly influence the dependent variable Taxpayer Compliance

Hypothesis Test

The results of data processing using SPSS through the Analyze - Regression - Linear menu, the following output results are obtained:

Table 7. Hypothesis Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,831	2,626		,317	,753
	X1	,844	,249	,669	3,392	,001
	X2	-,517	,225	-,353	-2,295	,025
	X3	,599	,257	,404	2,326	,024

a. Dependent Variable: Y

Significance level 0.05 ; if the results from the Coefficients table are in the Sig column, the X1 variable results in 0.001; variable X2 obtained results of 0.025; variable X3 obtained results of 0.024; all variables X1, X2 and X3 are smaller than the significance level of 0.05; then the results of the hypothesis are said to be significant.

The results of t count, partially with the number of respondents (n) = 61, the number of variables (k) = 4, the significance level is 0.05; degree of freedom (df) = 56 (61 – 4 – 1), the result of the t table is 1.67252.

t count < t table Then H0 is accepted and Ha is rejected, meaning that there is no significant effect of the independent variables individually on the dependent variable.

t count > t table Then H0 is rejected and Ha is accepted, meaning that there is a significant influence of the independent variables individually on the dependent variable.

Analysis of the results of hypothesis testing will be described in each test of each hypothesis as follows:

H1: Tax Knowledge affects on Taxpayer Compliance (X1 to Y)

Hypothesis one is known that the result of t count = 3.392 is greater than t table of 1.67252, and a significance of 0.001 is smaller than the significance level of 0.05, then H1 is accepted, variable X1 has a positive and significant effect on variable Y, meaning that tax knowledge has a positive and significant effect on the level of taxpayer compliance in Bandeng Presto MSME Semarang City.

H2: Tax Socialization effect on Taxpayer Compliance (X2 to Y)

The second hypothesis is known that the result of t count = -2.295 with a value of t table of 1.67252, and a significance of 0.025 is smaller than the significance level of 0.05, then H2 is rejected, variable X2 has no effect on variable Y, meaning that tax socialization does not affect the level of taxpayer compliance of MSME Bandeng Presto Semarang City.

H3: Modernization of the Tax Administration System affects Taxpayer Compliance (X3 to Y)

The third hypothesis is known that the result of t count = 2.326 is greater than t table of 1.67252, and a significance of 0.024 is less than the significance level of 0.05, then H3 is accepted, variable X3 has a positive and significant effect on variable Y, meaning Modernization of the Tax Administration System has a positive effect and significant to the level of Taxpayer Compliance of MSME Bandeng Presto Semarang City.

Multiple Liniar Regression Analysis

Based on the results of SPSS data processing in table Coefficientsa obtained by the following equation:

$$Y = 0.669 X_1 - 0.353 X_2 + 0.404 X_3$$

The regression equation can be explained as follows: The regression coefficient value of the Tax Knowledge variable (X1) has a positive value of 0.669 meaning that if the other variables have a fixed value and Tax Knowledge has increased by 1, then the Taxpayer Compliance value has increased by 0.669. The coefficient is positive, meaning that there is a positive relationship between Tax Knowledge and Taxpayer Compliance.

The regression coefficient value of the Tax Socialization variable (X2) has a negative value of -0.353 meaning that if the other variables have a fixed value and the Tax Socialization variable has increased by 1, then the value of Taxpayer Compliance has decreased by 0.353. The coefficient is negative, meaning that there is a negative relationship between Tax Socialization and Taxpayer Compliance.

The regression coefficient value of the Modernization of Tax Administration System variable (X3) has a positive value of 0.404 meaning that if the other variables have a fixed value and Tax Knowledge has increased by 1, then the Taxpayer Compliance value has increased by 0.404. The coefficient is positive, meaning that there is a positive relationship between the Modernization of the Tax Administration System and Taxpayer Compliance

5. CONCLUSION

Tax Knowledge has an effect on Taxpayer Compliance

Based on the results of t count = 3.392 greater than t table of 1.67252, and a significance of 0.001 is less than a significance level of 0.05 which implies that there is a positive and significant effect of Tax Knowledge on the level of Individual Taxpayer Compliance with UMKM Bandeng Presto Semarang City , this means that if the Taxpayer knows more about how to change the NIK KTP to NPWP; know the tax-free limit up to a gross income of 500 million rupiahs; know how to calculate tax from the gross income earned by the taxpayer multiplied by the rate of 0.5%; know how to pay tax payable using E-Billing; and knowing how to report taxes using the Annual SPT Form 1770 and using the E-Form; then Taxpayer Compliance with the obligation to register to have an NPWP; the obligation to report notification letters (SPT) in a timely manner; obligation to calculate income tax correctly; and not having tax arrears and never being sentenced for committing a crime in the tax sector will increase.

The results of this study are in line with research conducted by Melando, Irawan and Ridwansyah (2022); and research by Setyobudi and Muchayatin (2022) concluded that knowledge of taxation has a positive and significant effect on taxpayer compliance.

Tax Socialization affects Taxpayer Compliance

Based on the results of t count = -2.295 less than t table of 1.67252, and a significance of 0.025 is less than a significance level of 0.05 which implies that there is no effect of tax socialization on the level of individual taxpayer compliance with UMKM Bandeng Presto Semarang, this means if there is an increasing number of Tax Apparatuses and other parties providing outreach regarding changing the NIK KTP to NPWP; socialization regarding the tax-free limit of up to 500 million rupiah gross income; socialization regarding how to calculate tax from the gross income earned by the taxpayer multiplied by the 0.5% rate; socialization regarding how to pay tax payable using E-Billing through the official website djponline.pajak.go.id; and socialization on how to report taxes using the Annual SPT Form 1770 E-Form through the official website djponline.pajak.go.id; then Taxpayer Compliance with the obligation to register to have an NPWP; the obligation to report notification letters (SPT) in a timely manner; obligation to calculate income tax correctly; and not having tax arrears and never being sentenced for committing a crime in the tax sector will decrease. The results of this study are in line with research conducted by Marilyn (2022) who concluded that tax knowledge has no effect on taxpayer compliance..

Modernization of the Tax Administration System affects Taxpayer Compliance
Based on the results of t count = 2.326 greater than t table of 1.67252, and a significance of 0.024 is less than a significance level of 0.05 which implies that there is a positive and significant effect of Modernization of the Tax Administration System on the level of Individual Taxpayer Compliance with MSME Bandeng Presto the Semarang city, this means that if it is more modern, registering to have an NPWP is easier and more efficient through e-registration, the online taxpayer registration system via ereg.pajak.go.id; it's easier to check NIK KTPs that have become NPWP through a web-based system on the official website djponline.pajak.go.id; a more modern way of paying taxes using E-Billing obtained through the official website djponline.pajak.go.id; a more modern way of reporting the Annual Tax Return using the E-Form obtained through the official website djponline.pajak.go.id; and a more modern way of obtaining all information regarding tax regulations and procedures for calculating taxes through the official website tax.go.id/index-belajar-pajak, Taxpayer Compliance with the obligation to register to have an NPWP; the obligation to report notification letters (SPT) in a timely manner; obligation to calculate income tax correctly; and not having tax arrears and never being sentenced for committing a crime in the tax sector will increase. The results of this study are in line with research conducted by Maulana and Yulianti (2022) and research by Lestari, Khasanah and Kuntadi (2022) who concluded that the modernization of the tax administration system has a significant effect on taxpayer compliance.

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