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Can Taxpayer Understanding Encourage The Effect of System Modernization and Socialization on Taxpayer Compliance?

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Abstract

This research examines the Effect of Modernization Tax Administration and Tax Socialization on Tax Compliance Taxpayers with Tax Understanding as Moderation Variables. The population in this study is small and medium enterprises registered as Taxpayers under the supervision of the Directorate General of Taxes West Jakarta Region, based on data until the end of December 2022 there were 84,773 taxpayers, the determination of the number of samples was determined using the Hair, et al so that the sample used was 206 respondents. Data were collected using a questionnaire and using the Google Form. The distribution and collection of questionnaires was carried out in December 2022 until February 2023 and the number of questionnaires that could be used was 206 questionnaires. In analyzing the data used a quantitative approach through Software SmartPLS version 3.0. The Tax Administration, Tax Socialization has a significant effect on Tax Compliance Taxpayer. Tax Understanding has a significant effect on Tax Compliance. Interactionlly tax understanding of taxpayers moderating tax administrations have a significant affect the compliance of small and medium scale entrepreneur taxpayers, understanding of tax moderating tax socialization has a no significant effect on compliance with taxpayers.

Keywords: Modernization, Socialization, Tax Knowledge, Tax Compliance.

Introduction

Background

Tax is one of the main and important instruments in managing a country. The dimension of taxes is very complex, not only as a tool for collecting state revenues, but taxes are also needed to maintain economic and social stability which is growing rapidly from time to time. On the other hand, in an effort to increase state revenue from the tax sector, they still face several obstacles, including the level of taxpayer compliance both in terms of the obligation to deposit and report taxes.

According to the Law of the Republic of Indonesia Number 16 of 2019, regarding the Stipulation of Government Regulation in lieu of Law Number 5 of 2008 concerning the Fourth Amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures to

become Law, states that tax is obligatory contributions to the state owned by private individuals or coercive burdens based on law, with no direct reward and used for state purposes for the greatest prosperity of the people.

Taxes are contributions to the state (which can be imposed) owed by those who are obliged to pay them according to regulations with no return on performance, which can be shown immediately, and whose use is to finance general expenses related to government duties (Waluyo, 2017).

Even though the performance of tax revenues shows an improved performance, there is still a lot of homework that needs to be improved regarding the taxation sector. In terms of improving tax administration, the government needs to improve the tax administration system, this step is to make it easier for taxpayers to calculate, deposit and submit SPT. However, at the same time, the Directorate General of Taxes needs to provide extensive literacy so that the tax system and administration can be easily understood by taxpayers.

In addition, from [cnbcindonesia](#) the Minister of Finance (Sri Mulyani, 2018) emphasized that the compliance level of Indonesian taxpayers is still relatively low, even when compared to neighboring countries. This is one of the reasons, the State Revenue and Expenditure Budget (APBN) always experiences a deficit every year, because the realization of tax revenues that contribute more than 70% to state revenue is not optimal.

Furthermore, quoted from [liputan6.com](#) on August 22 2019, Huda (2019) states, 5 serious problems that prevent tax revenues from being achieved include: ineffective tax programs, insufficient tax human resources, no level of compliance increases, pro-business tax policies, and the inefficiencies and ineffectiveness of fiscal relaxation.

The modernization of the tax administration system is something to be proud of, by utilizing information technology based on electronic systems aimed at helping to provide convenience for taxpayers in fulfilling their obligations to register, pay and report which is done online which can be accessed anytime and anywhere by taxpayers.

However, the success or failure of a policy depends on the facilities and infrastructure supporting the policy. Among them is socialization of the policies that will be implemented. Socialization is a learning process in which individuals learn habits and culture which includes ways of life, values, and social norms found in society so that they can be accepted and participate actively in it.

Furthermore, socialization can be done in two ways, either directly or indirectly. In this case, the Directorate General of Taxes divides into 3 types of activities, including: 1) Socialization activities for prospective taxpayers, 2) Socialization activities for new taxpayers, and 3) Socialization activities for registered taxpayers.

In line with this, tax socialization can assist DGT in providing an understanding to the public of the existence of policies or provisions in the field of taxation and assisting the State in collecting revenue from the tax sector. It is hoped that this socialization will help boost taxpayer compliance in carrying out its obligations in accordance with applicable laws and regulations.

In line with this, tax socialization can assist DGT in providing an understanding to the public of the existence of policies or provisions in the field of taxation and assisting the State in collecting revenue from the tax sector. It is hoped that this socialization will help boost taxpayer compliance in carrying out its obligations in accordance with applicable laws and regulations.

It cannot be denied, even though the socialization has been carried out, this does not necessarily guarantee that the taxpayer understands and understands the material or the

intent and purpose of the policy. Not infrequently taxpayers who have participated in tax socialization, but have not implemented their tax rights and obligations properly. Taxpayer compliance in fulfilling their obligation to pay taxes is closely related to the quality of service provided by tax officials to taxpayers, where tax officers are required to serve taxpayers in a professional, honest and responsible manner.

The Deputy for Production and Marketing of the Ministry of Cooperatives and SMEs said that many micro, small and medium enterprises (MSMEs) feel like the accused when dealing with the DGT. In fact, the majority of MSMEs do not fully understand taxes.

Based on the problems above, the researcher is interested in raising the title effects of Modernization of Tax Administrative Systems and Socialization on Tax Compliance And Tax Understanding As Moderation Variables (Case Study on SMEs Registered at Kanwil DGT West Jakarta).

Research Purposes

The aims of this research are

1. To study and analyze the effect of modernization of the tax administration system on MSME taxpayer compliance.
2. To study and analyze the effect of tax socialization on MSME taxpayer compliance.
3. To study and analyze the influence of tax understanding on MSME taxpayer compliance.
4. To study and analyze the role of understanding taxation in moderating the influence of modernization of the tax administration system on MSME taxpayer compliance.
5. To review and analyze the role of understanding taxation in moderating tax socialization on MSME taxpayer compliance.

Literature Review

Tax is one of the main and important instruments in managing a country. The dimension of taxes is very complex, not only as a tool for collecting state revenues, but taxes are also needed to maintain economic and social stability which is growing rapidly from time to time. On the other hand, efforts to increase state revenue from the tax sector are still facing obstacles , especially the level of taxpayer compliance , especially in fulfilling tax obligations in terms of calculating, depositing and reporting.

Technology of Acceptance Model

According to Davis (1989), the main purpose of TAM is to provide a basis for tracing the influence of external factors on beliefs, attitudes, and user goals. TAM considers that 2 individual beliefs, namely *perceived usefulness* (abbreviated as U) and *perceived ease of use* (*perceived easy of use* , abbreviated as E), are the main influences on computer acceptance behavior.

Attribution Theory

Attribution theory was first introduced by Heider (1958): “ *Attribution theory deals with how the social perceiver uses information to arrive at causal explanations for events. It examines what information is gathered and how it is combined to form a causal judgment .* According to Heider, each individual is a quasi-scientist trying to collect pieces of information so that they lead to a conclusion. In other words, a person pays attention to the behavior of others , learns whether the behavior is internal or external encouragement. Internal

behavior is behavior under self-control, while *external behavior* is action the result of outside influences, meaning someone act on the situation .

Tax Understanding

Understanding is something that we understand and we understand correctly. Understanding according to: (1) Sudirman is a person's ability to interpret, interpret, translate, or express something in his own way about the knowledge he has received, (2) Suharsimi states that understanding (comprehension) is how a person maintains, distinguishes, suspects (estimates), explains, expands, concludes, generalizes, gives examples, rewrites, and estimates. (3) With understanding, the taxpayer proves that he understands simple relationships between facts or concepts.

The variable indicators of tax socialization are

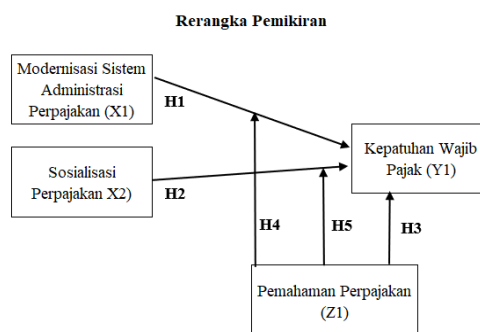
- 1) Tax understanding can improve tax reporting performance
- 2) Understanding of taxation increases effectiveness in tax reporting
- 3) Understanding of taxation simplifies the tax reporting process
- 4) Understanding of taxation increases productivity in carrying out tax obligations

Tax Compliance

According to Tahar and Rachman (2014) compliance regarding taxation is a responsibility to God, for the government and the people as taxpayers to fulfill all activities of tax obligations and exercise their tax rights. Taxpayer compliance is behavior based on the awareness of a taxpayer in fulfilling his tax obligations by following the tax laws and regulations.

The variable indicators of tax socialization are

- 1) Obligation to register
- 2) Obligation to fill out and submit a notification letter
- 3) Obligation to pay or deposit taxes
- 4) Obligation to make bookkeeping and or record keeping
- 5) Obligation to comply with tax audits
- 6) Obligation to withhold or collect taxes



Gambar 1
Rerangka Pemikiran

Based on the framework above, the hypotheses to be tested in this study are as follows

The Effect of Modernization of the Tax Administration System on Taxpayer Compliance

Modernization of the Tax Administration System is a system development program in taxation, especially in the field of administration carried out by the relevant agencies in order to maximize tax revenue. An information technology-based tax administration system will facilitate service and supervision of taxpayers to increase the productivity of tax officers' performance. Through the modernization of this system, it is hoped that it can assist taxpayers in submitting their tax obligations. In modernization, not only the facilities are developed, but also the organizational structure of the DGT, which was previously based on the type of tax, has become functional, starting from the DGT head office to the KPP.

Research on this variable was conducted by Umi Khulsum and Waluyo (2018) *Modernization of the tax administration system affects taxpayer compliance; because it can provide time efficiency for taxpayers and provide convenience for taxpayers to carry out their tax obligations* .

Based on this explanation, the related alternative hypotheses are as follows

H1: Modernization of the Tax Administration System has an effect on Taxpayer compliance.

1. The Effect of Tax Socialization on Taxpayer Compliance

In addition to reforming the Tax Policy or Legislation, socialization activities are very necessary in order to increase Taxpayer Compliance.

In research conducted by Narti and Nurhasanah (2019) Tax socialization has a positive and significant effect on SME Taxpayer Compliance. In another study, Steffi and Apollo (2020). Tax socialization has an effect on the tax compliance of MSME students. Thus, the more often students get information from tax socialization, the tax compliance they have will also increase.

Based on the framework above, the hypotheses to be tested in this study are as follows

H 2 : Tax Socialization Affects Taxpayer Compliance.

The Influence of Understanding of Taxation on Taxpayer Compliance

Through socialization of taxation, both regarding the tax administration system, as well as the Provisions of Tax Regulations, it is expected that taxpayers can understand changes in system modernization and changes in Tax Provisions. Thus, taxpayers will be more obedient in fulfilling their obligations in terms of *Self-Assessment* , calculating, depositing and reporting their tax reports.

In Tri Wahyuningsih's research (2019); Hasian Purba's research (2021) Understanding of Tax Regulations has a positive effect on Taxpayer Compliance.

In contrast to the research of Ika and Hadri (2019) that tax understanding does not always have a significant effect on the level of taxpayer compliance. As well as research by Nandang and Erna (2021), tax understanding is an internal factor in accordance with a good understanding and understanding of their obligations to pay and comply with applicable tax regulations. Tutik and Monot (2020), understanding does not significantly affect tax compliance.

Based on this explanation, the related alternative hypotheses are as follows

H 3 : Understanding of Taxation Affects Compliance with Taxpayers

The Effect of Moderating Understanding of Taxation on the Modernization of the Tax Administration System on Taxpayer Compliance

One of the internal factors that can affect taxpayer compliance is understanding of taxation. With the convenience of the modernization of the tax administration system, taxpayers can use the administration system provided by the DGT to carry out their obligations in terms of calculating, depositing and reporting tax returns. Tax administration system facilities that are user friendly and easy to use by taxpayers can boost the level of taxpayer compliance in fulfilling their obligations. All information related to Tax Policies and Legislation provided online, can be used by taxpayers to add insight and knowledge in the field of taxation. Research conducted by Wahyu Handayani (2017), Understanding of taxation has a positive and significant influence on corporate taxpayer compliance. This shows that the better the understanding of taxation owned by the taxpayer, the better the taxpayer compliance will be. Research by Ganis and Dini (2019) Understanding of taxation can moderate the effect of implementing the e-billing system on taxpayer compliance. Rhana et al (2021) Understanding tax regulations does not moderate the relationship between e-system implementation and corporate taxpayer compliance. Based on this explanation, the related alternative hypotheses are as follows:

H4: Understanding of taxation can moderate the effect of modernizing the tax administration system on taxpayer compliance.

Effect of Tax Understanding Moderation on Tax Dissemination of Taxpayer Compliance

Several factors that can affect taxpayer compliance have been studied previously, one of which is economic and non-economic factors. Lack of knowledge and understanding of taxation can reduce public awareness of paying taxes. In one study, the factors of understanding of taxpayers and socialization are very influential on taxpayer compliance. Other studies also reveal that the variables of knowledge and understanding, tax awareness, service quality, and tax sanctions can also have an impact on taxpayer compliance. Taxpayer indicators understand tax regulations, including: (a) NPWP Ownership Obligations (b) Understand Tax Rights and Obligations (c) Understand Tax Sanctions (d) Understand procedures for calculating PTKP, PKP, and Tax Rates (e) Mandatory Tax Understand the applicable Tax Regulations. In several studies, the relationship between tax socialization and understanding of taxation as a moderating variable has not been found . Based on this explanation, the related alternative hypotheses are as follows:

H 5 : Understanding of taxation can moderate the effect of tax socialization on taxpayer compliance.

Research Methods

This study uses a quantitative approach to test the hypotheses that have been proposed in this study (Sugiyono, 2017). The population used in this observation is the taxpayers of small and micro medium enterprises in the West Jakarta area. The sampling technique used is *purposive sampling* . Respondents as informants in this research were 206 respondents. Primary data was collected through an instrument in the form of a google form. The method of data analysis using *SmartPLS software* running on computer media is a powerful analysis technique, there are not many assumptions such as the samples used do not have to be in large numbers and the data does not have to be normally distributed. The

formal model defines the latent variable as a linear aggregate of the indicators. To create a latent variable score component, it is obtained based on how the inner model (a structural model that links between latent variables) and the outer model (a measurement model, namely the relationship between indicators and their constructs) is specified. The analysis methods included: Convergent Validity, *Discriminant Validity*, *Composite Reliability*, Structural Model (*Inner Model*) which were evaluated by using *R-Square* as the dependent construct and t test and the significance coefficients of the structural path parameters. Regression analysis was previously performed via A bootstrap procedure.

Results and Discussion

Results

Table 1 shows descriptive statistics from the results of distributing questionnaires to 206 respondents. The data describes the demographics which are the identity of the respondents.

Table 1
Respondents Descriptive Statistics

	Number of Respondents	% Respondents
Gender		
Man	102	49.51%
Woman	104	50.49%
Age		
< 25 years	70	33.98%
25-35 years	69	33.50%
36-45 years	44	21.36%
> 45 years	23	11.17%
Education		
SENIOR HIGH SCHOOL	50	24.27%
D3/S1/S2	156	75.73%
Status in SMEs		
Business owner	109	52.91%
Employee	67	32.52%
Other	30	14.56%
Type of business		
Food	70	33.98%
Apparel	34	16.50%
Furniture	55	26.70%
Other	47	22.82%
Long time running the business		
< 1 year	40	19.42%
15 years	123	59.71%
6 - 10 years	43	20.87%
Turnover in one year		

< 50 million	167	81.07%
50 - 100 million	39	18.93%

MSME form

Form a business entity	20	9.71%
Not in the form of a business entity	186	90.29%

registered KPP

036-KPP Grogol Petamburan	37	17.96%
038-KPP Madya West Jakarta	5	2.43%
039-KPP Kebon Jeruk Dua	29	14.08%
031-KPP Palmerah	22	10.68%
032-KPP Tamansari	22	10.68%
034-KPP Cengkareng	22	10.68%
086-KPP Kembangan	15	7.28%
085-KPP Kalideres	19	9.22%
033-KPP Tambora	12	5.83%
035-KPP Kebon Jeruk One	23	11.17%

Source: SMARTPLS, 2023

Furthermore, in Figure 2 is an assessment of validity and reliability. Construct validity is implemented as a validity assessment. Assessment of construct validity can be applied to observe how the relationship between constructs and construct indicators, as well as the relationship with other constructs. The results of the validity test showed that the Average Variance Extract (AVE) value was above half. Thus there is no discriminant validity problem. The reliability assessment showed that the composite reliability value and Cronbach's alpha were above six per ten. Which means that the value of each instrument has sufficient reliability or can be used as a measure.

Figure 2

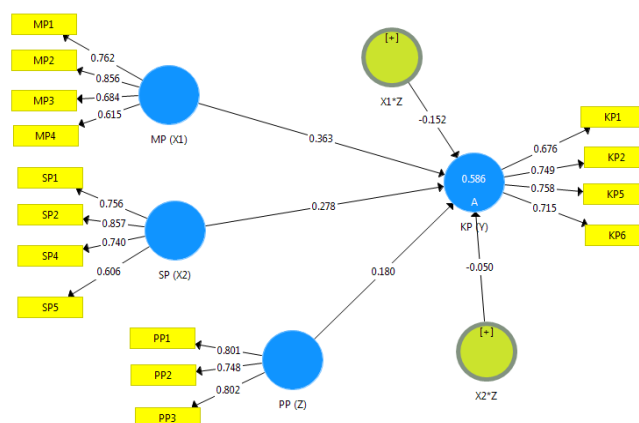


Table 2 is the result of validity and reliability tests, where the author uses *Average Variance Extracted* (AVE), and a construct must have an AVE size of 0.50 or more (Sugiono, 2017). Table 2 contains data that has an AVE of more than 0.50, starting from the smallest is 0.526 to the highest is 0.615. In addition, the composite reliability coefficient for all constructs is above 0.70 (Ghozali, 2015). The researcher concluded that all the data presented fulfilled the validity and reliability test requirements.

Table 2

Validity and Reliability Test Results

Variable	Cronbach's Alpha	Composite Reliability	AVE
Modernization of the tax administration system	0.715	0.822	0.540
Tax Socialization	0.741	0.831	0.555
Tax Understanding	0.686	0.827	0.615
Taxpayer Compliance	0.700	0.816	0.526

Source: SMARTPLS, 2023

Table 3, Measurement of the *Determinant Coefficient* is carried out through the *R-Square*. According to Chin (1998) the *R Square* value is the coefficient of determination contained in the endogenous construct which according to the *R Square* value is 0.67 (strong), 0.33 (moderate), and 0.19 (weak). The following below are the results of the *R-Square test*

Table 3

R-square coefficients

	R Square
Taxpayer Compliance	0.586

Source: SMARTPLS, 2023

R-Square value of the Taxpayer Compliance variable is 0.586, which means it shows *moderate*. The value of the results above shows that the variables of tax modernization, tax socialization and understanding of taxation affect taxpayer compliance by 58.60%.

According to Garson (2016) *Path Coefficient* is an important research model for analyzing whether a variable has an influence on others. *Path Coefficient* can be measured by *p-value*. *P-value* must be less than or equal to 0.05 to be considered significant. The results of the *Path Coefficient* are shown in table 4 below.

Table 4

Path Coefficients

Variable	Original Sample (O)	Sample Means (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P-Values
Tax Modernization → Tax Compliance	0.252	0.254	0.058	6,262	0.000
Understanding of Taxation → Tax Compliance	0.125	0.128	0.064	2,842	0.005
Tax Socialization → Tax Compliance	0.193	0.194	0.052	5,308	0.000
MP x PP → KP	-0.152	-0.151	0.044	3,475	0.001
SP x PP → KP	-0.050	-0.055	0.056	0.625	0.256

Source: SMARTPLS, 2023

Figure 3 – Path Diagrams

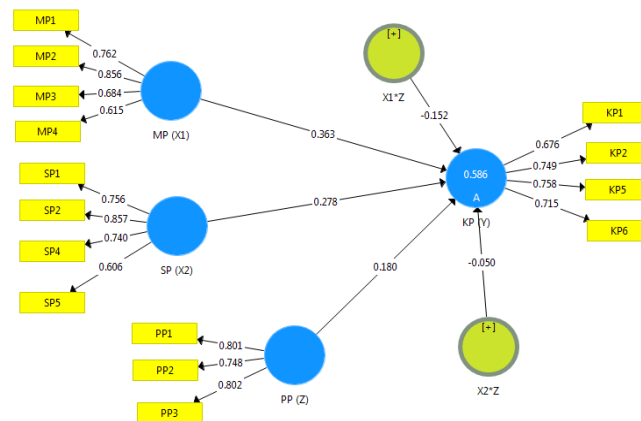


Figure 3 shows the conclusions and evaluation of the structural model from the results of processing the respondent's data.

Discussion

The Effect of Modernization of the Tax Administration System on Taxpayer Compliance

Based on the results of the study indicate that (H1) modernization of the tax administration system has a positive and significant or direct effect on taxpayer compliance. illustrated by respondents' answers related to the dimension "Improving performance", where there is a statement "Modernizing the tax administration system can improve tax reporting performance" and 135 out of 206 respondents (65%) agree with this. In addition, on the "Increasing Effectiveness" dimension, there is a statement "Modernizing the tax administration system increases effectiveness in tax reporting" and 129 out of 206 respondents (63%) agree with this. In the "Simplifying reporting" dimension, there is a statement "Modernizing the tax administration system simplifies the tax reporting process" and 127 out of 206 respondents (62%) agree with this. In the "Increasing Productivity" dimension, there is a statement "Modernizing the tax administration system increases productivity in carrying out tax obligations" and 155 out of 206 respondents (75%) agree with this. This is in line with *the Technology Acceptance Model (TAM)*. Based on the TAM theory, it provides a basis for tracing the influence of external factors on beliefs, attitudes, and user goals. TAM considers that 2 individual beliefs, namely *perceived usefulness* (abbreviated as U) and *perceived ease of use* (*perceived easy of use* , abbreviated as E), are the main influences on computer acceptance behavior. Thus, through the modernization of the tax administration system can improve taxpayer compliance. As the results of Waluyo's research (2017) state that modernization of the tax administration system has a positive effect on increasing taxpayer compliance. This clarifies that one way to increase taxpayer compliance is through the modernization of the tax administration system.

The Effect of Tax Socialization on Taxpayer Compliance

In hypothesis 2 (H2) it shows that tax socialization has a positive and significant or direct effect on taxpayer compliance. illustrated by the respondents' answers related to the dimension of "Tax Dissemination Procedures", where there is a statement "Tax socialization procedures are carried out effectively" and 128 out of 206 respondents (62%) agree with this. In addition, in the dimension "Frequency of Socialization of Taxes", there is a statement "Frequency of Socialization already meets the needs of Taxpayers" and 133 out of 206 respondents (64%) agree with this. On the dimension of "Clarity of Socialization", there is a

statement "Clarity in providing tax information" and 124 out of 206 respondents (61%) agree with this. In the "Patience" dimension, there is the statement "Patience of the physicist" and 93 out of 206 respondents (45%) agreed with this, but 99 of the 206 respondents (55%) tended to feel that the fiscals were impatient when conducting socialization. This is in line with α . Based on Attribution theory, a person's behavior is caused by external factors which are considered as a result of causes outside the individual's self, namely the individual is considered to have been forced to behave what others want. Socialization of taxation is an external factor that influences the behavior of taxpayers to behave according to the existing situation. If the tax socialization is more intensive, then the level of taxpayer compliance will increase. It is understood that tax socialization can be used as a means to increase taxpayer compliance so that they can carry out their rights and obligations with full responsibility. As the results of research conducted by Nadiane et al (2019) concluded that tax socialization has a positive effect on increasing individual taxpayer compliance.

The Influence of Understanding of Taxation on Taxpayer Compliance

Furthermore, in hypothesis 3 (H3) it shows that understanding of taxation has a positive and significant or direct effect on taxpayer compliance. The positive relationship between understanding of taxation and taxpayer compliance shows that having someone's ability to interpret, interpret, translate, or state something in their own way regarding tax knowledge will make it easier for taxpayers to report and withhold taxes, thereby increasing tax compliance. This is in line with Tri Wahyuningsih's research (2019) and Hasian Purba's research (2021), that understanding taxation can increase taxpayer compliance.

The Effect of Taxation Understanding on Moderating the Relationship of Modernization of the Tax Administration System on Taxpayer Compliance

Related to hypothesis 4 (H4) shows that understanding of taxation moderates the relationship of modernization of the tax administration system to taxpayer compliance. The effect of understanding taxation has a stronger moderation on the relationship between modernization of the tax administration system and taxpayer compliance (Original Sample (O): 0.152) compared to the relationship between tax socialization and taxpayer compliance (Original Sample (O): 0.050). In other words, this moderation can be categorized as Quasi Moderation. Where, moderation and interaction both show a positive influence on the dependent variable. Tax administration system facilities that are user friendly and easy to use by taxpayers can boost the level of taxpayer compliance in fulfilling their obligations. All information related to Tax Policies and Legislation provided online, can be used by taxpayers to add insight and knowledge in the field of taxation. This is in line with Research by (Ganis and Dini, 2019). That understanding of taxation can moderate the effect of system implementation on taxpayer compliance.

The Effect of Tax Understanding Moderates the Relationship of Tax Socialization to Taxpayer Compliance

But in hypothesis 5 shows that understanding of taxation does not moderate the relationship of tax socialization to taxpayer compliance. Referring to the Attribution theory that, each individual is a quasi-scientist trying to collect pieces of information so that it refers to a conclusion. The relation with tax socialization could be taxpayers who already have an adequate understanding of taxation and can think that they no longer need tax socialization. So that there is no effect of tax understanding on the relationship between tax socialization

and tax compliance. This can also be seen in the "Patience" dimension, in the statement "Patience of the tax authorities" where there are respondents who tend to feel that the tax authorities are impatient when conducting socialization. In Martina's research results (2022), it is concluded that moderation in understanding has no effect, instead it weakens the effect of tax socialization towards efforts to increase taxpayer compliance. This depends on the understanding of the Taxpayer himself, in looking at the tax perspective. As business actors (MSMEs), most are still focused on efforts to maintain and increase income from their businesses.

Based on data from respondents who answered the questionnaire, 34% of the respondents studied were engaged in MSME in the food sector. Reinforced by the statement of the respondents when the researchers distributed the questionnaires, they said that if they took part in socialization activities with a duration of more than 1 (one) hour, the respondents felt a significant loss of turnover. On the one hand, business actors want to be compliant taxpayers. However, on the other hand, business actors do not want their income to decrease.

Closing

Conclusion

The modernization of the tax administration system has had a positive and significant or direct effect on the taxpayer compliance of MSMEs in the West Jakarta Region. Which means if there is a modernization of the tax administration system provided consistently and improved, taxpayer compliance will increase. Meanwhile, if there is no modernization of the tax administration system, then taxpayer compliance will decrease. Tax socialization has a positive and significant or direct effect on taxpayer compliance of MSMEs in the West Jakarta Region. Which means if the socialization of taxation is given consistently and improved, then taxpayer compliance will increase. Meanwhile, if there is no socialization of taxation, then taxpayer compliance will decrease. Understanding of taxation has a positive and significant or direct effect on taxpayer compliance of MSME actors in the West Jakarta Region. Which means if there is an understanding of taxation that is given consistently and is improved, then taxpayer compliance will increase. Meanwhile, if there is no understanding of taxation, then taxpayer compliance will decrease. Understanding of taxation moderates the relationship between the modernization of the tax administration system and the compliance of MSME taxpayers in the West Jakarta Region. Which means that if there is an understanding of taxation, it will increase the relationship between the modernization of the tax administration system and taxpayer compliance, which if given consistently and is increased, then taxpayer compliance will increase. Understanding of taxation does not moderate the relationship of tax socialization to taxpayer compliance of MSMEs in the West Jakarta Region. Which means if there is an understanding of taxation then it will not increase the influence of tax socialization on taxpayer compliance.

Suggestion

Based on the conclusions of the research results, there are several suggestions that researchers need to convey, including:

First, for regulators and taxpayers, (a) Modernization of tax administration, socialization of taxation and understanding of taxation has more benefits than what is

considered by researchers and is not a new concept. Leaders in KPP can use the author's results for modernization and socialization programs that prioritize well-maintained understanding, which means that each KPP can use the author's information to plan modernization and socialization activities. The Head of KPP can have many choices about supporting the necessary modernization and socialization of taxation by increasing the understanding of Taxpayers on how tax reporting and deductions are implemented in MSMEs to improve tax compliance. Through socialization on a regular basis and with a broad scope, it can help improve taxpayer compliance in carrying out the settlement of their obligations and increase the patience of the tax authorities in the tax socialization process through *interpersonal training*. (b) Currently there is no difference between the Modernization of tax administration for MSMEs and Corporations, where based on the survey results many respondents stated that they did not fully understand the tax reporting system due to its complexity. This can be input for regulators to design a modernization of the tax administration system that is more *user friendly* for WP UMKM. (c) As an MSME business owner who already has an NPWP, it is important to better understand their rights and obligations as a taxpayer. Through the modernization of the tax administration system along with tax socialization, it is hoped that it can help taxpayers better understand the applicable tax procedures. So, with this understanding can improve taxpayer compliance.

Second, for academics, (a) future research is expected to include other variables that affect the level of taxpayer compliance besides the variables used in this study. For the tax understanding variable, you can use other variables that influence the level of taxpayer compliance. (b) For researchers who wish to conduct research on the same topic, it is advisable to expand the scope of the research by increasing the number of samples, the location of the respondents or the types of respondents, including the variable of taxpayer compliance.

Third, for Practitioners, (a) Practitioners can provide suggestions and input regarding empirical evidence, as well as the results of other analyzes that may affect the level of taxpayer compliance.

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