

The Influence of Tariff Changes, Taxation Socialization on Taxpayer Compliance Which Is Moderized by The Modernization of The Taxation System

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ABSTRACT

The government has issued a tariff adjustment policy that applies to MSME players in an effort to increase the level of compliance. This research was also conducted to determine the effect of tax socialization on MSME taxpayer compliance which is moderated by the modernization of the tax system. The method used in this research is descriptive quantitative. The sample used is 99.5 (rounded 100) out of 189,600 Population of Micro, Small and Medium Enterprises in Pandeglang Regency, Banten. Data collection in this research used a questionnaire, while the hypothesis test used Moderated Regression Analysis (MRA) which was processed using SPSS 25 software. From this research, the results showed that changes in tariffs had a significant effect on MSME taxpayer compliance with a significance value ($0.013 < 0.05$). Tax socialization has a significant effect on MSME taxpayer compliance with a significance value ($0.001 < 0.05$). Modernization of the taxation system moderates the effect of changes in tariffs on MSME taxpayer compliance with a significance value ($0.06 < 0.05$). Modernization of the tax system moderates the effect of tax socialization on MSME taxpayer compliance with a significance value of ($0.001 < 0.05$). The findings in this study the variable of modernization of the tax system in this study is a moderating variable.

Keywords: Tariff Change, Taxation Socialization, Moderanization Taxation System

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INTRODUCTION

Based on data from the Ministry of Cooperatives and Small and Medium Enterprises (KemenkopUMKM), the number of micro, small and medium enterprises (MSMEs) have reached 64.2 million units or 99.9 percent of the national business population. The size of these MSME business actors is balanced by their contribution to the Gross Domestic Product (GDP) of 61.07 percent or IDR 8,573.89 trillion. Micro, small and medium enterprises (MSMEs) are able to absorb 97 percent of the total existing workforce, and can collect up to 60.42 percent of total investment in Indonesia (<https://pen.kemenkeu.go.id>). Unfortunately, the large contribution of MSMEs has not been matched by their role in the taxation sector. Based on data owned by the Directorate General of Taxes of the Ministry of Finance, the contribution of the final MSME Income Tax (PPH) amounts to IDR 7.5 trillion or only around 1.1 percent of the total PPh revenue as a whole. Not only that, the awareness and compliance of MSME taxpayers can also be seen from the lack of NPWP owners from MSME circles, only around 2.3 million micro, small and medium enterprises (MSMEs) are recorded as having a Taxpayer Identification Number (NPWP).

In an effort to increase the contribution and compliance of MSME taxpayers, the government seeks to create policies that favor taxpayers. The steps taken by the government to increase revenue from the taxation sector, especially from small micro and medium enterprises (MSMEs), are carried out through revisions Government Number 55 of 2022, this amendment includes several provisions related to individual income tax, including the elimination of the final income tax of 0.5 percent which was previously imposed in PPh. This was previously regulated in Government Regulation Number 23 of 2018. The final income tax of 0.5% must be paid to parties entitled to income from business entities (including individuals, cooperatives, limited partnerships, limited liability companies, joint ventures, village business entities/ village joint venture) with gross income of up to IDR 4.8 billion which is subject to annual tax. However, based on Article 60 Paragraph 1 PP No. 55 of 2022, individual taxpayers who have gross income in one tax year of not more than IDR 500,000,000 will not be subject to income tax (Ilmi, 2023).

The essence of the above policy is to reduce tax rates to increase taxpayer compliance, but will these efforts be successful. Hasbudin, (2022) found that reducing tax rates to a low level will increase taxpayer

compliance and reduce tax debt through tax avoidance or tax evasion. (Rahayu, 2017). Likewise, Santuo, (2020) found that a reduction in tariffs had an effect on taxpayer compliance. Darmawan & Pusposari, (2018) and Thahir et al., (2021) found different results, where changes in tax rates had no effect on taxpayer compliance. Likewise, the results of the study also found that a reduction in tax rates did not have a positive effect on taxpayer compliance.

The Directorate General of Taxes of the Ministry of Finance mentioned several things that resulted in the low contribution of MSMEs in taxation, including low literacy and understanding of tax calculations for MSME actors. So, efforts are needed to disseminate information through socialization. Tax socialization is an effort to provide understanding to MSME taxpayers about the importance of paying taxes and tax rights and obligations. Thus, MSME taxpayers will better understand their tax obligations and rights, so that they can fulfill these obligations and rights and ultimately increase compliance in paying taxes (Wardani & Wati, 2018). Implementation of effective tax socialization will have an impact on increasing taxpayer awareness and better tax knowledge, so that business actors can more easily fulfill their tax payment obligations, because every business activity cannot be separated from taxation aspects (Sari & Saryadi, 2019). This is supported by the research results of Maxuel & Primastiwi, (2021) which states that tax socialization has a positive effect on MSME taxpayer compliance as well as the results of research by Anggriawa, (2020) who also found the same results, tax socialization has a positive effect on MSME taxpayer compliance. However, this is different from the research results of Ainul, (2021) which found that tax socialization had no effect on taxpayer compliance.

If socialization has no effect on compliance, there are other factors that influence this non-compliance. Amiliasari & Ery Setiawan, (2021) stated that MSME taxpayers' non-compliance is partly caused by a complicated tax administration system so that they are reluctant to carry out their tax obligations. The government, through the Directorate General of Taxes (DJP), continues to carry out reforms in the taxation sector, one of which is by modernizing the taxation system which utilizes technology known as the taxation e-system. Because tax applications have a crucial role in the taxation system in a country, to achieve optimal state revenue goals (Putri, 2018). In their research, Purnamasari & Ratna, (2018) found that the modernization of the tax system had a positive influence on the level of taxpayer compliance. in fulfilling their tax obligations because a modern tax administration system will make tax implementation more optimal and taxpayer compliance will increase (Sari & Rejeki, 2021). This is also proven by the research results of Hutagaol & Ginting, (2020) which found that the implementation of modernization of the tax system has a positive and significant effect on MSME taxpayer compliance. Likewise with Lubis & Hidayat, (2019) who in their research found that the modernization of the tax system had an effect on taxpayer compliance. However, this is not the case with research conducted by Damayanti & Amah, (2018) which found that modernization of the administrative system had no effect on individual taxpayer compliance.

Based on the description above, researchers are interested in conducting research entitled "The Effect of Tariff Changes and Tax Socialization on MSME Taxpayer Compliance Which is Moderated by the Modernization of the Tax System"

LITERATURE REVIEW

Attribution Theory

Attribution theory is the observation of a person's actions in determining judgments that are influenced by internal or external factors (Ayem et al., 2018). In this research, attribution theory is very suitable for the factors to be studied because factors outside the control of MSME actors influence their compliance in implementing tax obligations. Changes in tariffs, socialization of taxation and modernization of the tax system are factors or causes outside the environment of MSME actors that influence whether or not MSME actors comply with their taxes.

Compliance Theory

Compliance theory was coined by Stanley Milgram, (1963). This theory explains a condition where a person is obedient against established orders or rules. There are two internal perspectives sociological literacy regarding compliance with the law, namely instrumental and normative. Normative commitment through Personal morality (normative commitment through morality) has meaning comply with the law because the law is considered as an obligation, while normative commitment through legitimacy (normative commitment through

legitimacy) means complying with the rules due to the author's authority the law has the right to regulate behavior (Marlina, 2018).

Tax Rates

The tax rate is the tax imposition standard used to calculate the amount of tax that must be paid from a tax object. The tax rate can be in the form of a percentage or an exact amount that must be deposited as tax on the value of the tax object (Thahir et al., 2021). Types and tax rates are divided into three, namely proportional (comparable) fixed, progressive (increasing) and decreasing (decreasing). Meanwhile, Official, Resmi, (2019) stated that the types and rates of tax are classified first, Fixed Rates, namely rates in the form of a fixed amount or figure, regardless of the size of the tax base. Second, a certain percentage of the Proportional Tax Rate which is determined regardless of the tax base. Thus, the greater the tax base, the greater the amount of debt with a proportionate or proportional increase. Third, Progressive Tariff (Increasing) the greater the tax object, the greater the tariff set.

Enterprises, Micro, Small and Medium

Hanim (2018) stated that according to the 1945 Constitution, which was later ratified by TAP MPR NO.XVI/MPR-RI/1998, integrated, some must provide strategic positions, roles and opportunities for the national economy to create a more balanced, advanced and just national economic structure. In addition, the notion of UKM was created through UU No. 9 Tahun 1999 and due to increasingly dynamic development conditions, amended in Pasal 1 UU No. 20 Tahun 2008 regarding micro, small and medium enterprises, the definition of MSME is a business that has the following requirements:

- a. Requirements for Small Businesses are to have a net worth of between IDR 50,000,000.00 to IDR 500,000,000.00 (excluding land and buildings where the business is located) or have an annual income of between IDR 300,000,000.00 to IDR 2,500,000,000.00).
- b. The requirements for a Micro Business are to have a maximum net capital of Rp. 50,000,000.00 (fifty million rupiahs) excluding property where the business is located or achieve annual sales of a maximum of Rp. 300,000,000.00 (three hundred million rupiahs).
- c. The criteria for becoming a Medium Business is having a net worth of between IDR 500,000,000.00 to IDR 10,000,000,000.00 (excluding land and buildings where the business is located) or having annual sales proceeds of IDR 2,500,000,000.00 to IDR 50,000,000,000.00.

Taxpayer Compliance

Tax compliance is defined as the willingness of taxpayers to behave in accordance with legal provisions and tax governance without needing to be enforced by law enforcement action (Saputra & Meivira, 2020). Yasa & Jati in Yunika Antari & Supadmi, (2019) state that tax compliance is the ability obligated on taxpayers to comply with applicable tax regulations. Taxpayers who pay their taxes voluntarily are a form of contribution to the country's development. When taxpayers fulfill all their tax obligations and exercise their tax rights, it is taxpayer compliance (Maulida, 2018).

Kurnia in Sani & Sulfan, (2022) Tax compliance can be divided into two types, namely formal compliance and material compliance. Formal compliance occurs when the Taxpayer (WP) fulfills tax obligations in accordance with the formal provisions stipulated in the law. Meanwhile, material compliance occurs when taxpayers fulfill their tax obligations as a whole, including material completeness from the tax aspect and their formal obligations.

MSME Tax Rates

The final PPh rate for MSMEs is 0.5%, according to Government Regulation (PP) No. 23 tahun 2018, which regulates income received by taxpayers by receiving or generating certain gross sales. This government regulation is effective from 1 July 2018. This law also replaces the previous government regulation, namely Government Regulation (PP) no. 46 tahun 2013. The latest 2022 final PPh rates for MSMEs, with the passing of the new tax law, the government intends to exempt final PPh for MSMEs with a turnover of less than IDR 500,000,000 million per year, Government Regulation Number (PP) 55 tahun 2022 comes into effect on April 1 2022. Initially, MSME actors are subject to a final PPh rate of 0.5%. However, through government regulation Number (PP) no 55 tahun 2022, MSMEs with a turnover of less than IDR 500,000,000 million per year are subject to a final PPh rate of 0 percent (Hidayah, 2022).

The tax rate is the basis for calculating the amount of tax rate that must be paid. Meanwhile, tax rate adjustments refer to reducing the final income tax (PPH) rate for MSME taxpayers, which is now 0.5% (Cahyani & Noviani, 2019). MSME taxpayers who have gross income below Rp. 500,000,000 for one year will not be subject to income tax (Ilmi, 2023). This is based on Government Regulation Number (PP) 55 tahun 2022, the main aim of which is to increase income from the tax sector, especially from small, micro and medium enterprises (MSMEs). It is hoped that the issuance of Government Regulation (PP) 55 tahun 2022 will provide support for Micro, Small and Medium Enterprises (MSMEs) in the process of national economic recovery (Prihastuti et al., 2023).

Tax Socialization

Socialization is the process or effort of an individual to study culture according to the values and norms that apply in society to become a member or part that can participate in society itself, socialization which is regulated by the government and by the community where. socialization takes place There are written norms and values (Dewi, 2022). Tax socialization according to Lita, (2022) is a method used by tax officers to convey information about regulations and matters related to taxes so that individual taxpayers and corporate taxpayers can comply.

Winerungan in Muhamad et al., (2020) put forward a number of things conveyed by the Directorate General of Taxes regarding socialization efforts, with the hope that these social activities can increase awareness and attention to changes in the tax system and develop the following tax service programs:

- a. Counseling is a method used by the Directorate General of Taxes to conduct socialization through various channels, including digital media and mass media.
- b. The socialization approach used by the Directorate General of Taxes is through discussions with taxpayers and community leaders. This socialization approach emphasizes two-way communication between tax officers (fiskus) and the community, especially taxpayers who are considered to have influence or are respected by the surrounding community. The aim of this approach is to provide a better explanation to the surrounding community.
- c. Submission of tax information directly from the official (fiskus) to the concerned taxpayer is a form of communication in which information is provided directly to the taxpayer.
- d. Placing billboards in strategic locations that are visible to the public, containing short messages in the form of statements, quotes, sayings, or slogans that are easy to understand and attract attention, so that the purpose of the message can be conveyed effectively.

Modernization of the Tax System

Modernization of tax administration can be interpreted as the application of science and technology to tax administration infrastructure to make it more efficient and effective, prevent fraud and make it easier for taxpayers to fulfill tax obligations (Harapan Gulo, 2021). According to Amiliasari & Ery Setiawan, (2021) E-System is a tax system reform that uses information technology to make reporting and payments easier for taxpayers. Modernization of the tax system is a strategic effort to improve services through implementing change programs, prioritizing law enforcement and ethical rules so that tax administration can be effective and efficient (Lalisu, 2021).

Framework of Thinking

In this research, the focus is the influence of changes in tax rates and socialization on taxpayer compliance in Micro, Small and Medium Enterprises (MSMEs). Furthermore, this research also analyzes how the modernization of the tax system affects the relationship between the influence of tariff changes and tax socialization on MSME taxpayer compliance. By using this framework, research will provide a clearer picture of the impact of tariff changes, tax socialization, and modernization of the tax system on MSME taxpayer compliance.

The description in this study will be presented in the theoretical framework as follows:

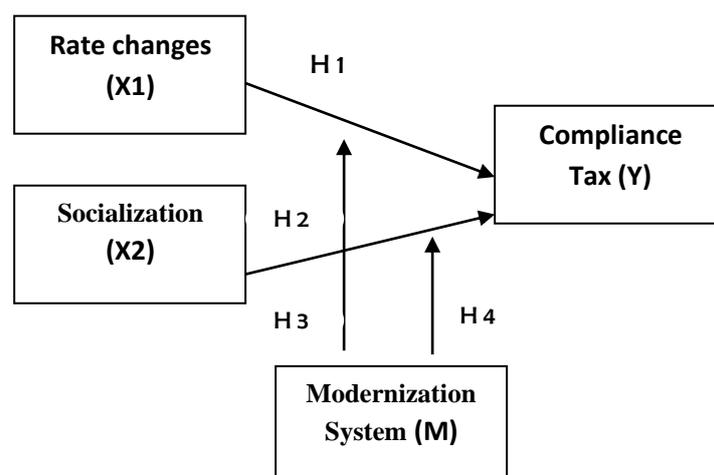


Figure 1. Thinking Framework

Hypothesis

A hypothesis is a temporary answer to the formulation of a research problem, where the formulation of the research problem has been expressed in the form of a sentence statement. A temporary answer is used because the answer is not yet based on research results but is only based on theory (Sugiyono, 2019). Based on the background above, there are several hypotheses in this research, namely.

The tax rate that was previously charged at 1% has now been reduced to 0.5%. This change is based on:

- a. Comparative analysis between Government Regulation Number 46 of 2013 and Government Regulation Number 23 of 2018 (Hasanah, 2018). The policy of reducing the final PPh rate by 0.5% is a factor that supports increased compliance by MSME business actors as tax subjects (Kumaratih & Ispriyarso, 2020). Research on the implementation of Government Regulation Number 23 of 2018 which strengthens the statement above, with the findings of research conducted by Hermawan & Ramadhan, (2020), Santuo, (2020), Anggriawa, (2020) and Marfiana, (2019) with the results of tariff changes taxes affect the increase in taxpayer tax compliance. Thus, the reduction in tariffs and Government Regulation Number 55 of 2022 which is currently in effect will increase MSME taxpayer compliance. Based on the description above, the first hypothesis in this study is as follows:

H1: Tariff Changes Have a Significant Effect on MSME Taxpayer Compliance.

- b. Socialization can be interpreted as learning a person's norms, values, and behavior in the hope of forming reforms so that they can make an effective organization (Ainul, 2021). In accordance with Circular Number SE – 22/PJ/2007 concerning uniform socialization for the community, this can be done as follows: tax call centers, counseling, internet, tax officers, television and classified ads (Tambun, 2016). It can be concluded that tax socialization is a step that provides knowledge and learning about taxation so that taxpayers can fulfill their tax responsibilities. Research conducted by Pratama & Riduwan, (2020), Hastuti & Nuryati, (2020) and Hastuti & Nuryati, (2020) strengthens the statement above with the results of tax socialization affecting the increase in taxpayer tax compliance. From the results of this study, it can be concluded that through continuous taxation socialization efforts, it will be able to increase the level of taxpayer compliance in carrying out their tax obligations, from this description, the hypothesis in this study can be formulated as follows:

H2: Tax Socialization Has a Significant Influence on MSME Taxpayer Compliance.

- c. Mulya Pratama & Kurnia, (2022) Implementing modernization in the tax administration system can produce efficiency in the tax administration process. This can be achieved by using a sophisticated administrative system and optimally utilizing technology in its implementation. E-System is a tax system reform that uses information technology to make reporting and payments easier for taxpayers (Amiliasari & Setiawan, 2021). Therefore, modernization of tax administration is a system development initiative in the taxation sector that focuses on administration, which is implemented by the relevant institutions to increase state tax revenues (Putri, 2018). Research conducted by Hutagaol & Ginting, (2020) on the implementation of tax system

modernization found a positive and significant effect on MSME taxpayer compliance and research by Kowel et al., (2019) also found the same results.

From this description, the hypothesis on the tax modernization variable as a moderating variable in this study can be formulated as follows:

H3: Changes in Tariffs Moderated by the Modernization of the Tax System Have a Significant Influence on MSME Taxpayer Compliance.

- d. Ayem et al., (2018) suggests that conducting tax socialization as a whole and continuous intensity through outreach, be it face-to-face or the mass media, will have a very positive impact in providing knowledge and understanding regarding new policies regarding income tax, especially mandatory income tax. Micro, Small and Medium Enterprises (MSMEs) tax. Modernization of the taxation system is one of the innovative developments that uses technological advances make it easy for taxpayers to carry out their tax obligations as taxpayers, so as to increase the trust, productivity, integrity and voluntary compliance of taxpayers (Directorate General of Taxes in Hartinah et al., 2022). This shows that technological progress can increase taxpayer compliance because it provides efficiency, effectiveness, and assistance in fulfilling their obligations as taxpayers (Farida, 2019). With thorough socialization, either through face-to-face counseling or through the mass media, it will increase the level of understanding of MSME taxpayers. And by using technological advances that make it easier for taxpayers to pay and report their taxes, it will increase MSME taxpayer compliance. From this description, the hypothesis on the tax modernization variable as a moderating variable in this study can be formulated as follows:

H4: Tax Socialization is Moderated by Tax System Modernization and has a Significant Influence on MSME Taxpayer Compliance.

RESEARCH METHOD

This research uses descriptive quantitative research methods. According to Sugiyono, (2019) Quantitative methods, known as traditional methods, have been used for many years and have become a tradition in research. This method is based on the philosophy of positivism and is considered a positivistic method. This method is considered a scientific method because it meets scientific criteria such as concrete/empirical, objective, measurable, rational, and systematic. This method is also called the discovery method because many new scientific and technological discoveries have been achieved through the use of this method. This method is called quantitative because research data is measured in the form of numbers and analyzed using statistics.

The population in this study was taken based on data from the Department of Cooperative, Micro, Small and Medium Enterprises, Industry and Trade (Dinskerindag) Pandeglang Regency, the number of Enterprises, Micro, Small and Medium Enterprises (MSMEs) in Pandeglang Regency was 189,660 people using the Slovin formula, so the sample 99.5 or 100 samples will be used (rounding). The data sample selection technique in this research uses snowball sampling and incidental sampling. According to Sugiyono, (2019), the snowball sampling technique is a way to determine a sample that starts with a small number, then enlarges it. The process of taking samples from a population begins by looking for samples that meet the desired criteria. Furthermore, from the sample that has been obtained, they are asked to participate in finding other samples from their community. Next, additional data is obtained from these additional samples, and this process is repeated until the desired number of samples is met (Fauzy, 2019).

The data collection tool in this study was carried out using a questionnaire (questionnaire) in accordance with the approach described by Sugiyono, (2019). This refers to the Likert scale method described by Sugiyono, (2019) the Likert scale is used to measure attitudes, views and perceptions of individuals or groups regarding social phenomena, with a rating weight of 4 for answers Strongly Agree, value 3 for agree, value 2 for disagree agree and 1 for strongly disagree.

The hypothesis test in this study uses the moderated regression analysis (MRA) test which is a statistical method used in regression analysis to test the interaction between the independent variables and the moderating variables on the dependent variable. In multiple linear regression, MRA allows researchers to explore how the relationship between the independent variables and the dependent variable can be influenced or moderated by additional variables called moderating variables (Lalisu, 2021).

Analysis of moderated regression analysis (MRA) in this study using the following formula:

$$Y: \alpha + \beta_1PT + \beta_2SP + \beta_3PT*MSP + \beta_4SP* MSP e$$

In processing the data in this research using SPSS 25 including validity and reliability tests as well as hypothesis testing in this research.

RESULTS AND DISCUSSION

Validity test

The validity test is carried out to determine whether or not the questionnaire data is valid for each statement item which is an indicator of the variable. A questionnaire is said to be valid if the r-calculated value is greater than the r-table value and a questionnaire is said to be invalid if the calculated r-value is smaller than the r-table value.

Table 1. Validity Test

Variabel	No Item Pertanyaan	ra-hitung	r-tabel	Keteranagn
Compliance Tax UMKM (Y)	Y.1	0.716	0.140	Valid
	Y.2	0.823	0.140	Valid
	Y.3	0.841	0.140	Valid
	Y.4	0.772	0.140	Valid
	Y.5	0.712	0.140	Valid
The Change Rate (X1)	X1.1	0.867	0.140	Valid
	X1.2	0.775	0.140	Valid
	X1.3	0.849	0.140	Valid
	X1.4	0.844	0.140	Valid
	X1.5	0.735	0.140	Valid
Tax Socialization (X2)	X2.1	0.784	0.140	Valid
	X2.2	0.779	0.140	Valid
	X2.3	0.708	0.140	Valid
	X2.4	0.767	0.140	Valid
	X2.5	0.729	0.140	Valid
Modernization Tax System (M)	M.1	0.749	0.140	Valid
	M.2	0.768	0.140	Valid
	M.3	0.820	0.140	Valid
	M.4	0.805	0.140	Valid
	M.5	0.830	0.140	Valid

Sumber: *Output SPSS 25*

The table above is the result of the item validity test for all variables, which consists of 20 statement items. The item validity test is carried out to check whether each question item is valid in measuring all variables. The results from Table 1. 35 show that each item has a value r-count which is higher than the r-table value at a significance level of 0.140.

Reliability test

The reliability test was carried out to find out whether the data from the variable is said to be reliable or not reliable. Data on a variable is said to be reliable if the Ceronbach alpha value is greater than the reference value of 0.60 and if it is said to be unreliable, the Ceronbach alpha value is smaller than the reference value of 0.60.

Table 2. Reliability Test

Variabel	Cronbach's Alpha	N of Items
Tax Compliance (Y)	.800	6
The Change Rate (X1)	.809	6
Sozialitian Tax (X2)	.794	6
Tax Moderazation System (M)	.804	6

Sumber: *Output SPSS 25*

From the above it can be concluded that the Cronbach's Alpha value for each variable exceeds the reference value of 0.60 which is used as a standard for measuring reliability. Therefore, all variables can be

considered reliable because the value of Cronbach's Alpha is greater than the specified reference value. This indicates that the questionnaire or measurement instrument used to measure these variables provides consistent and reliable results in data analysis. Thus, the results of research involving this variable can be relied upon to be interpreted and used in drawing conclusions and further implications.

Coefficient of determination Test

Testing the coefficient of determination is information regarding the level of relationship between the variables being studied and the ability of these variables to explain variations in the observed phenomena which can be found in the table as follows:

Table 3. Koefesien Determinant Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.391 ^a	.153	.135	2.11715

Sumber: Hasil Output SPSS 25

Based on the table above, it explains the magnitude of the correlation/relationship (R) which is equal to 0.391 and the magnitude of the percentage influence of the independent variable on the dependent variable called the coefficient of determination (R²) of 0.153 which implies that the effect of changes in tariffs and tax socialization and the interaction of the relationship between modernization taxation system (M) with changes in tariffs and the interaction of modernization of the tax system (M) with tax socialization (X₂), on MSMEs taxpayer compliance is 15.3%, while the remaining 84.7% is influenced by other factors outside the X variable and variable M.

Regression Analysis with Moderated Regression Analysis (MRA) to analyze the regression results obtained. The findings from this MRA test can be seen in the table below:

Table 4. Regretion

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	17.760	1.908		9.308	.000
	Tariff Changes (X ₁)	1.413	.565	1.670	2.500	.013
	Tax Socialization (X ₂)	-1.765	.537	-1.611	-3.286	.001
	Interaction of Modernization of the Tax System (M) with Changes in Tariffs (X ₁)	-.089	.032	-3.006	-2.762	.006
	Interaction Relations Modernization of the Tax System (M) Socialization of Taxes (X ₂)	.105	.030	3.235	3.470	.001

Sourch: Output SPSS 25

From the table above, the regression equation can be described as follows:

$$KWPU: \alpha + \beta_1 PT + \beta_2 SP + \beta_3 PT \times MSP + \beta_4 SP \times MSP + e \dots$$

$$KWPU: 17.760 + 1.413 PT - 1.765 SP - 0.089 MSP * PT + 0.105 MSP * SP$$

Discussion

The results of the moderated regression analysis (MRA) in the study, the proposed research hypothesis can be seen as follows:

Based on the table 4, the variable rate change has a Standardized Coefficients Beta value of 1.670 with a significance value of 0.013 less than 0.05, so H₁ is accepted. This means that changes in tariffs have a significant effect on MSME taxpayer compliance. Therefore, the first hypothesis in this study was stated to have a significant effect on MSME tax compliance. This research is in line with research conducted by Sani & Yudana, (2020) and Hermawan & Ramadhan, (2020) with research results that changes in tariffs have a significant influence on taxpayer compliance. However, this research found different results from research by Hastuti & Nuryati, (2020) who found that changes in tariffs did not have a significant effect on MSME taxpayer compliance.

The effect of tariff changes has a significant effect on MSME taxpayer compliance

Based on table 4, it shows that the tariff change variable has a Standardized Coefficients Beta value of 1.670 with a significance value of 0.013 less than 0.05, so H1 is accepted. This means that changes in tariffs have a significant effect on MSME taxpayer compliance. Therefore, the first hypothesis in this study was stated to have a significant effect on MSME tax compliance.

Tariff changes have a significant impact on MSME taxpayer compliance. Because the final PPh rate was initially in Government Regulation (PP) Number 46 of 2013, the tax that had to be paid was charged at a rate of 1%, then replaced by Government Regulation Number (PP) 23 of 2018, the tax that had to be paid was at a rate of 0.5% and currently Government Regulation (PP) Number 55 of 2018 is applied. 2022 (Haryadi, 2023). The adjusted implementation of PP 55 of 2022 provides relief for MSME taxpayers if the turnover generated in one year does not exceed Rp. 500,000.00 Million Rupiah is not subject to tax rates, but if it exceeds the specified amount, it is subject to a tax rate of 0.5% (Hidayanti & Nurjanah, 2023).

So, it can be concluded that the changes in tariffs adjusted for the implementation of Regulation Number 55 of 2022 are felt to make it a little easier for MSMEs in paying their taxes. This research is in line with research conducted by Sani & Yudana, (2020) and Hermawan & Ramadhan, (2020) with research results that changes in tariffs have a significant influence on taxpayer compliance. However, this research found different results from research by Hastuti & Nuryati, (2020) who found that changes in tariffs did not have a significant effect on MSME taxpayer compliance.

The influence of tax socialization has a significant effect on MSME taxpayer compliance

Based on table 4 above, the tax socialization variable has a Standardized Coefficients Beta value of -1.611 with a significance value of 0.001 which is smaller than 0.05, so H2 is accepted. This means that tax socialization has a significant effect on MSME taxpayer compliance. Therefore, the second hypothesis in this research is stated to have a significant effect on MSME taxpayer compliance.

Tax socialization has a significant effect on MSME taxpayer compliance. Because tax socialization provides knowledge and taxpayers can understand the applicable tax regulations, and also the importance of taxes for taxpayers themselves, taxes are an obligation that must be obeyed (Nursela & Dasmaran, 2022). Winerungan in Boediono et al., (2018) stated that tax socialization will provide an understanding of tax regulations and will have an impact on taxpayer awareness so that it will increase taxpayer compliance. So, it can be concluded that socialization has an important role in providing knowledge, understanding both the applicable tax regulations and awareness of the importance of taxes.

The findings in this research are in line with research conducted dilakukan Sari, (2022) Hastuti & Nuryati, (2020) and Sulistyoningrum, (2019) namely that tax socialization has a significant effect on MSME taxpayer compliance. Meanwhile, the results of this research are different from Ainul, (2021) research which found that the results of tax socialization did not have a significant influence on taxpayer compliance.

Tax socialization of MSME taxpayer compliance can be used in attribution theory. Because tax socialization in attribution theory is an external factor that influences MSME taxpayer compliance in carrying out tax obligations.

The effect of moderated tariff changes is the modernization of the tax system has a significant effect on MSME taxpayer compliance

Based on the results of the moderated regression analysis (MRA), the interaction between the modernization of the tax system as a moderating variable and changes in tariffs has a Standardized Coefficients Beta value of -3.006 with a significance value of 0.006 less than 0.05, so H3 is accepted. This means that the moderating variable is able to moderate the effect of tariff changes on MSME taxpayer compliance. Modernization of the tax system that makes it easier for taxpayers to register, pay, and report their taxes through the e-system (Amiliasari & Ery Setiawan, 2021). The modernization of taxation has made it possible for Tax Returns (SPT) reporting to be carried out in a more effective and efficient manner.

As a result, taxpayers can now more easily and quickly fulfill their tax obligations without having to be present directly at the nearest KPP office. This convenience provides additional motivation for taxpayers to fulfill their obligations as taxpayers because the process becomes more practical and avoids administrative difficulties, with increased efficiency and ease of reporting, it is expected that taxpayers will be more motivated to comply with tax obligations as taxpayers, thus increasing the level of taxpayer compliance (Wijaya, 2020). As well as with the presence of tariff adjustments in PP 55 of 2022, in which taxpayers do not have to pay taxes on

turnover generated if it does not exceed IDR 500,000,000 (Five Hundred Million Rupiah) in one year (Prihastuti et al., 2023). So, it can be concluded that the modernization of taxation provides convenience for taxpayers and also the time spent is relatively short because taxpayers do not need to come to the tax office and with the enactment of PP 55 of 2022 which provides relief for turnover in one year not exceeding Rp. 500,000,000 million Rupiah is not subject to tax, it will increase MSME taxpayer compliance.

Research that supports the results of this study is Hutagaol & Ginting, (2020) in their findings, the modernization of the tax system has a significant effect on taxpayer compliance.

Modernization of the taxation system in attribution theory can be used. Because the modernization of the tax system is an external factor that strengthens changes in tariffs on MSME taxpayer compliance.

The influence of tax socialization moderates the modernization of the tax system and has a significant effect on MSME taxpayer compliance

Based on the results of moderated regression analysis (MRA), the interaction between tax system modernization as a moderating variable and tax socialization has a Standardized Coefficients Beta value of 3.235 with a significance value of 0.001 which is smaller than 0.05, so H4 is accepted. This means that the moderating variable is able to moderate the effect of tax socialization on MSME taxpayer compliance. Therefore, the fourth hypothesis in this study is accepted.

The results of the research conducted in this study found that the modernization of the taxation system moderated the effect of tax socialization on MSME taxpayer compliance. With a significance value of $0.001 > 0.05$. However, the results of this study are different from the research conducted by Hutagaol & Ginting, (2020) in finding that the modernization of the tax system does not moderate the relationship between tax socialization and taxpayer compliance. The research results that support this research, in Lalisu's research, Lalisu, (2021) found the results of tax modernization to have a significant effect on MSME taxpayer compliance.

CONCLUSION

Based on the results of the analysis and discussion tests that have been described in this study, the conclusions are:

- a. Changes in tax rates have a significant effect on MSME taxpayer compliance in Pandeglang Regency. With a significant value of 0.013, less than 0.05. So, it can be concluded that with the change in adjusted tax rates, the turnover generated by MSMEs is less than Rp. 500,000,000 (Five Hundred Million) per year provides relief for MSMEs. and will increase MSME taxpayer compliance with their tax obligations.
- b. Tax socialization has a significant effect on MSME taxpayer compliance in Pandeglang Regency. With a significant value of 0.001 less than 0.05. So, it can be concluded that with the socialization of taxation will provide information and knowledge related to taxation, it will increase the compliance of MSME actors in carrying out their taxation. Because the information and knowledge related to taxation that MSME actors get from taxation socialization is the first step for MSME actors in carrying out tax obligations.
- c. Modernization of the tax system moderates tariff changes on MSME taxpayer compliance in Pandeglang Regency and has a significant effect. Proven by a significant value of 0.006, less than 0.05. This means that in this study the modernization of the tax system can strengthen the relationship between changes in tariffs on MSME taxpayer compliance in Pandeglang district.
- d. Modernization of the tax system moderates tax socialization on MSME taxpayer compliance in Pandeglang Regency and has a significant effect. Proven by a significant value of 0.001, less than 0.05. This means that in this research modernization of the tax system can strengthen the relationship between tax socialization and MSME taxpayer compliance in Pandeglang Regency.

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