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"Entrepreneurship on Global Economics Development in the Era of Society 5.0"

Determinants of MSMEs Taxpayer Compliance in Malang**Hidayatul Mukarromah^{1*}, Mudrifah¹, Cantika Alona Julia¹**¹Universitas Muhammadiyah Malang

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*Email: hidayatul123@gmail.com**ABSTRACT**

This research is classified as a quantitative method, to investigate factors that influence taxpayer compliance in the city of Malang, such as modernization of the tax administration or administration system, quality of tax authority services, and taxpayer awareness. The study is conducted using survey methods by the researchers. The sample for this study was drawn using the Slovin formula and gathered by delivering questionnaires to 100 MSMEs in Malang that were adjusted to certain criteria. The data in this study were analyzed using SmartPLS 3.0 and the results show that modernizing the tax administration system, improving the quality of tax administration services, and raising taxpayer awareness may all have a beneficial impact on MSME taxpayer compliance in Malang City.

Keywords: Modernization of the tax administration system, quality of tax administration services, taxpayer awareness, taxpayer compliance

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INTRODUCTION

The latest MSME sector has experienced significant success so that it grows and becomes the basis for a new economic booster in Indonesia, that's what Ma'ruf Gustomo said on the finance ministry's website. MSMEs have succeeded in employing a national workforce of around 97 percent and have large-scale capacities ranging up to 99 percent as business people in Indonesia. Indonesia has SMEs with a number that have experienced growth from time to time. In 2017 MSMEs reached a total of nearly 62.9 million and in 2018 MSMEs reached a total of up to 64.2 million. Until now, the total number of MSMEs that have been recorded and spread across Indonesia is approximately 65 million MSMEs. However, only 2.3 million MSMEs have been confirmed to have an NPWP, and of these, only a few consistently pay taxes, and it can be said that only half or even less of that number. (Hestu, 2020). So that this fact explains that the compliance status of MSMEs as taxpayers is still relatively low. Even though the President of the Republic of Indonesia enacted a government regulation in mid-2018, he has set provisions for MSMEs by lowering the MSME tax to 0.5%. Meanwhile, the state needs a relatively large inflow of funds to finance infrastructure operations and routine state expenditures such as wages for government employees, various types of benefits taken from various fields, health, education, security, and defense, as well as employment, public housing, environment and development expenditures. and others.

Taxes play an important role in supporting state revenues. The types of state taxes include, namely: PPh, VAT, PPnBM, PBB, and various other taxes. The focus of this research is the MSME income tax whose annual turnover reaches hundreds to billions of rupiah. So that the government needs to carry out tips to encourage mandatory or taxpayer compliance, one of which is by modernizing the tax administration system, increasing the quality of tax administration services, and conducting tax-related counseling to increase awareness of taxpayers so that they pay their taxes when they are due. The basis for the implementation of modernization of tax administration reforms is that it aims to increase state treasury revenues, encourage accountability of the ranks of government officials in charge of tax service offices, support taxpayer awareness and make it easier for taxpayers to pay their taxes. The existence of modernization of the tax administration system has provoked researchers to conduct a lot of research regarding the Effects of Modernization of the Tax Administration System. One of them is research conducted by Zuhdi, Suryadi, & Yuniati (2019) affirming that the modernization of the administrative system has an impact on the obedience of individual taxpayers.

Modernizing the tax administration system is not the only driving force for increasing payer or taxpayer compliance, namely the quality of tax administration services. The quality of tax authorities' services includes internal and external factors that have an impact on the level of taxpayer compliance in fulfilling taxpayer obligations. Optimal service function should be an important focus for DGT to encourage taxpayer compliance. Puspanita, Machfuzhoh, & Pratiwi (2020) in their research results, explained that the quality of tax authorities' services had a significant impact on taxpayer compliance in paying their taxes. The higher the level of tax authorities' services, the higher the level of compliance.

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Counseling regarding the urgency of taxation is an agenda that the government can carry out to encourage awareness of taxpayers or taxpayers to pay off their tax dependents. The low awareness of taxpayers triggers a tendency for taxpayers to escape their tax obligations. The growing awareness of paying taxes must always exist among taxpayers so that they will comply with paying off their tax obligations when due. Asfa & Meiranto (2017) with the results of their research explain that awareness of paying taxes has a positive effect on individual taxpayers so that taxpayers continue to comply with their obligations. The reason for making the city of Malang a research location is because in Malang itself there are many MSMEs whose number is around 70,000 MSMEs. Malang City is also one of the most popular cities with various tourist destinations and there are also many well-known universities in the international world.

The large number of tourists who come is an opportunity for poor natives to open their businesses. Especially during the Covid 19 season, many employees and students in the city of Malang became MSME entrepreneurs. The business she is in starts from a thrift shop, selling various hijabs and clothing, as well as various foods. The basis for taxpayer compliance refers to Government Regulation (PP) Number 74 of 2011 concerning Procedures for the Implementation of Rights and Fulfillment of Tax Obligations, including having an NPWP, calculating, paying taxes yourself, filling out the SPT correctly then reporting it to the KPP. Modernizing the tax administration system, as well as improving the quality of tax authority's services can assist in the proper application of taxpayer regulations and can foster taxpayer compliance. Taxpayer awareness is needed by taxpayers to be obedient in carrying out their obligations in paying their taxes. Therefore, researchers are encouraged to examine this problem with the title "The Effect of Modernization of the Tax Administration System, Quality of Fiscal Services, Taxpayer Awareness of MSME Taxpayer Compliance in Malang City"

METHOD

Following its type, the researcher categorizes this research into associative research in which one variable influences other variables. The approach used is quantitative. MSMEs in the city of Malang is the population in this research. The sample in this research was taken from selected MSME taxpayers, around 100 respondents. The sample in this research was calculated using the Slovin formula. The data in this research was collected by distributing questionnaires to SMEs included in the research indicators. The data in this study were analyzed using the SmartPLS 3.0 application as a data analysis technique which consists of a measurement (outer) model and an inner model. The sample selection criteria for taxpayers or MSME taxpayers are; (1) Taxpayers or MSME Taxpayers who are domiciled in the city of Malang; (2) Having an NPWP, (3) Registering an Annual SPT, (4) MSMEs that have a sales turnover of 300 million to 2.5 billion.

Table 1.Definition and Measurement Variable

No.	Variable	Definition	Indicator	Measurement
1.	Modernization Administration Taxation	Modernization system ie a useful update _ for perm already _ must tax in fulfill dependent the tax .	<ul style="list-style-type: none"> • System Administration • Effectiveness Supervision • Professional HR 	Likert scale

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No.	Variable	Definition	Indicator	Measurement
2.	Quality Service of the authority	Quality service tax ie services provided _ in a manner optimal with excellent service for must tax to boost the state treasury.	<ul style="list-style-type: none"> Reliability responsiveness Guarantee Empathy Direct evidence 	Likert scale
3.	Taxpayres Awareness	Taxpayer awareness, namely when paying tax know, understand and implement the provisions in the tax sector correctly and optimally .	<ul style="list-style-type: none"> The will of the taxpayer to pay off his taxes and report SPT The level of order and discipline in paying taxes 	Likert scale
4.	Compliance of Taxpayers	Obedience must tax is A Will so that submit to rights and obligations taxation which refers to decree legislation ie pay off tax when it's due to boost the state treasury.	<ul style="list-style-type: none"> Compliance of taxpayers in registering themselves Taxpayer compliance in timely depositing Return Tax Returns (SPT). Sensitivity regarding the calculation and payment of tax payable on income earned 	Likert scale

RESULT AND DISCUSSION

Convergent Validity

Tabel 2. Outer Loading Value

No	Variable	Indicator	Loading Factor	Validity
1	Modernization	X11	0.703	0.700
2	Administration	X12	0.712	0.700
3	Tax System	X13	0.710	0.700
4		X14	0.773	0.700
5		X15	0.710	0.700
6	Service Quality of Authority	X21	0.820	0.700
7		X22	0.798	0.700
8		X23	0.821	0.700
9		X24	0.831	0.700
10		X25	0.797	0.700
11	Taxpayers Awareness	X31	0.749	0.700
12		X32	0.733	0.700
13		X33	0.792	0.700
14		X34	0.783	0.700
15		X35	0.760	0.700
16	Taxpayers Compliance	Y1	0.840	0.700

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17	Y2	0.842	0.700
18	Y3	0.868	0.700
19	Y4	0.718	0.700
20	Y5	0.832	0.700

Sources: Primary data is processed,2022

Following the table above, the value of the loading factor in the variable above is said to be valid because it has a value of > 0.70

Reliability Test

Table 3. Composite Reliability Value

Variable	Cronbach's Alpha	Composite Reliability
	0.781	0.845
Modernization Taxation system	0.872	0.907
Service Quality of Authority	0.832	0.881
Taxpayers awareness	0.879	0.912
Taxpayers compliance		

Sources: Primary data is processed,2022

Following the test results to obtain an assessment through the SmartPLS application which explained that the Cronbach's Alpha and Composite Reliability values above totaled > 0.60 , which means that all constructs can be said to have good reliability and the questionnaires distributed are consistent research tools. **Average Variance Extracted (AVE).**

Table 4. AVE Values and AVE Square Root

Variabel	AVE	Squared root AVE	Information
Modernization Taxation system	0.521	0.722	Good
Service Quality of Authority	0.661	0.813	Good
Taxpayers awareness	0.598	0.773	Good

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Taxpayers compliance	0.675	0.822	Good
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Sources: Primary data is processed,2022

The table above, states that the AVE value is greater than 0.50. The smallest value is 0.521 in the tax administration system modernization variable and the largest value is 0.675 in the taxpayer compliance variable. The value obtained meets the specified minimum AVE value limit.

Inner Model

Table 5. R-Square Value

	<i>R-Square</i>	<i>Adjust R-Square</i>
Taxpayers Compliance	0.757	0.749

Sources: Primary data is processed,2022

Based on the results of the R-Square value, the impact of modernizing the administrative system in the tax sector, the quality of tax services, and the sensitivity of taxpayers to taxpayer compliance has an effect of 0.757 or 75.7%

Table 6. Q- Square Value

Variabel	SSO	SSE	$Q^2(=1-SSE/SSO)$
Modernization Taxation system	500,000.00	500,000.00	
Service Quality of Authority	500,000.00	500,000.00	
Taxpayers awareness	500,000.00	500,000.00	
Taxpayers Compliance	500,000.00	303,603.00	0.393

Sources: Primary data is processed,2022

The above test produces a Q-Square value of 0.393 or 39.3% which is said to be relevant because the Q^2 value > 0 The above test produces a Q-Square value of 0.393 or 39.3% which is said to be relevant because the Q^2 value > 0

Hypothesis Testing

Table 7. Path Coefficient

Variabel	Sample average(M)	Standart Deviasi	T Statistik (IO/STDEV I)	P Value
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	Original sample (O)		(STDEV)		
Modernization Taxation system ->	0.174	0.177	0.061	2.864	0.004
Taxpayers compliance Service Quality of Authority ->	0.134	0.131	0.063	2.142	0.033
Taxpayers compliance Taxpayers awareness ->	0.674	0.669	0.075	8.955	0.000
Taxpayers compliance					

Sources: Primary data is processed, 2022

DISCUSSION
Effect of Tax Administration System Modernization on MSMEs Taxpayer Compliance.

Following the t-statistic test value for the modernization variable of the tax administration system which ranges from 2.864 so that it can be interpreted that H1 is accepted so that this variable has a positive effect on MSME taxpayer compliance. In conclusion, the ease of administration or tax administration system will boost the high positive impact on the compliance level of MSME taxpayers who want to pay off their taxes on time. The modernization of the tax administration system is closely related to behavioral beliefs, namely the compliance of a taxpayer which is created from an attitude (attitude) to understand a taxpayer's behavior. The high attitude of intention and awareness within the taxpayer stimulates the taxpayer to fully consciously intend to pay off his tax obligations which will ultimately encourage taxpayer compliance.

The presentation in this study states that H1 is supported by modern electronic media through instruments and systems that make it a component of the tax administration modernization system including e-registration, e-billing, e-filing, e-spt, where the system has a positive effect and can support and facilitating access for taxpayers to carry out the process of paying off their tax dependents, to maintain the consistency of taxpayer satisfaction. By maintaining the satisfaction of the payer or taxpayer, it is this that has the potential to change the behavior of the taxpayer, making him a taxpayer whose level of compliance is increasing. This research produces presentations that are supported by research results Putra (2020) where the statement explaining that the Modernization of the Tax Administration System has a positive impact on the growth of a sense of obedience in taxpayers

The Effect of Fiscal Service Quality on MSME Taxpayer Compliance

According to the t-statistic test value in the variable quality of tax authority's services, which is around 2.142, it means that H2 is accepted. It can be concluded that this variable has a positive effect on the compliance of MSME payers or taxpayers so it can be interpreted that an increasing level of tax authorities' services, can boost the level of compliance of MSME taxpayers, which will also increase the payment of taxes when they are due. Tax agency officials are pursuing various specific strategies to encourage consistency in the quality of their services to be able to boost payer or taxpayer compliance in the city of Malang. Tax administration services are closely related to normative behavior, which means that there is an intention that arises within the taxpayer to realize

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that his tax responsibilities are closely related to the quality of service obtained by the payer or taxpayer. If the services provided are optimal it is possible for taxpayers to feel assisted in the process of paying off and reporting their taxes. Statements produced in this study are supported by exposure to research Wulandari (2019), where the results of his research explained that the quality of tax services had a positive and significant impact on the compliance of a taxpayer in paying off his tax obligations.

Effect of Taxpayer Awareness on MSME Taxpayer Compliance

The t-statistic test value in this research proves the magnitude of the taxpayer awareness variable with a total result of 8.955, which means that H3 is accepted so that this variable has a positive impact on the sensitivity of MSME taxpayers. So that it can be concluded that the increasing level of awareness of MSME taxpayers has led to an increase in the compliance of MSME taxpayers in paying their taxes according to a predetermined time. Awareness of taxpayers in completing their tax obligations has unintentionally contributed to building state construction. Tax is a liability that must be realized by taxpayers, such as provisions in laws and provisions that are coercive.

Taxpayers have an awareness that is closely related to behavior beliefs in which individual attitudes affect the will of each individual in action through an understanding of the results of the behavior committed by the individual. The statement of the results of this study is supported by the presentation of the results of the research Perdana & Dwirandra (2020), where his research explains that the growing sense of awareness of a taxpayer has a positive effect in encouraging a sense of obedience for an MSME taxpayer.

IMPLICATIONS

This research resulted in an explanation of the modernization of the Tax Administration System strengthening the growth of a sense of obedience in taxpayers. The tax administration service is closely related to normative behavior, which means that there is an intention that arises within the taxpayer to realize that his tax responsibilities are closely related to the quality of service obtained by the payer or taxpayer. If the services provided are optimal it is possible for taxpayers to feel assisted in the process of paying off and reporting their taxes. Furthermore, the awareness of taxpayers in fulfilling their tax obligations has unintentionally contributed to building state construction. Tax is a liability that must be realized by taxpayers, such as provisions in laws and provisions that are coercive.

CONCLUSION

Modernizing the tax administration system can have a positive impact on seeing how obedient MSME taxpayers in the city of Malang are in paying off their tax dependents. With an easier tax administration system, MSME taxpayers also have higher tax payments when they are due.

Fiscal service quality has a positive impact on MSME taxpayers in the city of Malang so that they are more obedient in fulfilling their obligations. With the increasing quality of tax authority's services, the level of compliance of MSME taxpayers is also increasing in paying off their taxes when they are due.

Taxpayer awareness has a positive impact on MSME taxpayers in the city of Malang so that they are more obedient in fulfilling their obligations. The high sense of awareness of

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a taxpayer has an impact on an increasing sense of obedience to MSME taxpayers in paying off their tax obligations when they are due.

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