

**THE EFFECT OF TAX KNOWLEDGE, UNDERSTANDING TAX REGULATIONS, AND APPLICATION OF E-FILLING SYSTEM, ON TAXPAYER COMPLIANCE WITH MSME AGENCY WITH TAXATION SOCIALIZATION AS A MODERATING VARIABLE
(Survey of WP for SMEs Registered at Kpp Pratama South Batam in 2021)**

**Amon Silaban¹, Robin², Bambang Satriawan³, Irfan⁴, Muammar Khaddafi⁵,
Chabullahwibisono⁶**

^{1,2,3,6}Faculty of Economics and Business, Universitas Batam

⁴Faculty of Economics and Business, Universitas Muhammadiyah Sumatera Utara

⁵Faculty of Economics and Business, Universitas Malikussaleh

Email: ¹amonsilaban@gmail.com, ²robin_1025@hotmail.com,

³bambangatriawan@univbatam.ac.id, ⁴irfanumsu@gmail.com, ⁵khaddafi@unimal.ac.id,

⁶chabullahwibisono@gmail.com

Abstract

This study aims to analyze and provide empirical evidence about the effect of tax knowledge, understanding of tax regulations, and the application of the e-filling system on taxpayer compliance with tax socialization as a moderator. The population of this study is MSME corporate taxpayers registered at KPP Pratama Batam Selatan with a total population of 14,483 taxpayers. This study uses the Slovin formula to obtain a sample of 99 taxpayers. This study uses primary data and secondary data with a quantitative approach. The primary data collection method is through a questionnaire which is measured using a Likert scale, while secondary data is obtained from the Directorate General of Taxes through the application of e-research data. Data analysis method using Partial Least Square (PLS) with SmartPLS application. The test results show that tax knowledge has a significant effect on taxpayer compliance with a P-Value of 0.003 < 0.05. Understanding of tax regulations has a significant effect on taxpayer compliance with a P-Value value of 0.000 < 0.05, but the implementation of the e-filling system has a significant negative effect on taxpayer compliance. Tax socialization moderates the relationship between tax knowledge and the implementation of the e-filling system on taxpayer compliance. Meanwhile, taxation socialization does not moderate the relationship between understanding of tax regulations and taxpayer compliance. This moderating effect is called predictor moderation. Understanding of tax regulations has a significant effect on taxpayer compliance with a P-Value value of 0.000 < 0.05, but the implementation of the e-filling system has a significant negative effect on taxpayer compliance. Tax socialization moderates the relationship between tax knowledge and the implementation of the e-filling system on taxpayer compliance. Meanwhile, taxation socialization does not moderate the relationship between understanding of tax regulations and taxpayer compliance. This moderating effect is called predictor moderation. Understanding of tax regulations has a significant effect on taxpayer compliance with a P-Value value of 0.000 < 0.05, but the implementation of the e-filling system has a significant negative effect on taxpayer compliance. Tax socialization moderates the relationship between tax knowledge and the implementation of the e-filling system on taxpayer compliance. Meanwhile, taxation socialization does not moderate the relationship between understanding of tax regulations and taxpayer compliance. This moderating effect is called predictor moderation. Meanwhile, taxation socialization does not moderate the relationship between understanding of tax regulations and taxpayer compliance. This moderating effect is called predictor moderation. Meanwhile, taxation socialization does not moderate the relationship between understanding of tax regulations and taxpayer compliance. This moderating effect is called predictor moderation.

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Keywords : *Tax Knowledge, Understanding of Tax Regulations, Implementation of E-Filing System, Tax Socialization, Taxpayer Compliance*

1. INTRODUCTION

Tax is a very important source of income for the state. Taxes are used by the government to meet state expenditures and development. Taxes are also used as the key to success for the government for future development. One of the government's revenues, namely from the taxation sector, is driven by the increasing need for development funds. Development is a continuous renewal process to improve the people's economy for a decent and prosperous life as stated in the preamble of the 1945 Constitution. The role of taxes for the Indonesian state is increasingly significant and is getting bigger in contributing to state revenues in the APBN, which is then used for state expenditures such as routine expenditures. and finance the implementation of state development. Various efforts have been made by the government to increase state revenues with the aim of achieving the economic development targets that have been prepared in the APBN taking into account the real conditions that have been, are being and will be faced. With taxes, the government can regulate the allocation of economic resources, regulate the inflation rate, and so on, so that taxes have a strategic function in a country.

Tax knowledge is the ability of a taxpayer to know the tax regulations, whether it is about the tax rate based on the law that they will pay and the tax benefits that will be useful for their lives. Knowledge will arise when someone uses his mind to know something or certain events that he has never felt. Tax knowledge is the level of understanding and thinking of taxpayers on their tax obligations to contribute to improving taxpayer compliance by submitting a notification letter (SPT). According to (Sharini & Asyik, 2021), knowledge of taxation has no effect on taxpayer compliance. This is contrary to (Susmiatun & Kusmuriyanto, 2014) which states that taxation knowledge partially affects tax compliance. Therefore, researchers are interested in conducting this research.

Understanding Tax Regulations is the way a taxpayer understands tax regulations. This is reinforced by previous researchers (Wardani & Wati, 2018) who examined that taxpayer compliance is influenced by understanding tax regulations. People who do not understand the tax laws and regulations can cause a low level of compliance of a taxpayer. Many taxpayers who still do not understand tax regulations are a phenomenon that is still happening today. A full understanding of tax laws and regulations, how to fill out tax forms, calculate taxes, how to report tax returns, and not be late in paying taxes are factors that can make taxpayers say that they are obedient. In fulfilling its obligations as a taxpayer,

To improve taxpayer compliance, the Directorate General of Taxes always strives to optimize services so that it is expected to increase taxpayer awareness and desire to be orderly in paying taxes. One of the efforts made by the Directorate General of Taxes is to improve the reporting process by utilizing information and communication technology, namely by implementing e-filing. Based on the decision of the Director General of Taxes No. Kep-88/PJ/2004, in May, an e-filing product or Electronic Filing System was officially launched. E-filing is a service for filling and submitting taxpayers' tax returns electronically to the Directorate General of Taxes, which are reported online and in real time through application service providers appointed by the Directorate General of Taxes. With this system, taxpayers can report their obligations easily, effectively and efficiently without having to come to the tax office. Based on the results of research (Susanti, Indri Setiyarini, 2017) shows that e-filing has an effect on tax compliance. While the results of the study (Handayani & Tambun, 2016) show different results that the application of the e-filing system has no significant effect on taxpayer compliance. Research on the application of e-filing to taxpayer compliance will be re-examined by researchers at KPP Pratama Batam Selatan. While the results of the study (Handayani & Tambun, 2016) show different results that the application of the e-filing system has no significant effect on taxpayer

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One of the factors that influence taxpayer compliance is socialization. The wider the knowledge and the higher the level of understanding carried out through socialization; it will increase taxpayer compliance in paying taxes. Tax socialization is one of the factors that cannot be separated in increasing taxpayer compliance. Tax socialization means an effort made to provide information about taxation with the aim of making a person or group understand about taxation so that taxpayer compliance will increase. If taxpayers are given a good and correct understanding through socialization, then taxpayers will have knowledge about the importance of paying taxes (IK Sari & Saryadi, 2019). Based on the results of research conducted by (Wardani & Wati, 2018) which states that tax socialization has a positive effect on taxpayer compliance. The results of the study stated that taxation socialization is an important thing that must be improved, because taxation socialization is able to convey information about taxation to taxpayers and can affect taxpayer compliance in fulfilling their tax obligations so that it will increase taxpayer compliance.

Taxpayer compliance is a behavior in which the taxpayer (WP) fulfills all tax obligations and carries out taxation. (Faridzi et al., 2022) that there are two kinds of compliance, namely: 1. Formal Compliance is a regulation in accordance with tax law. 2. Material Compliance, namely material compliance in accordance with the contents of the tax law in formal compliance. One indicator of formal taxpayer compliance is the submission of tax reports through a notification letter (SPT).

Taxpayer compliance is one of the important factors in the modern tax system. However, it is not easy to implement, because people have not complied with their obligations in terms of registering as a taxpayer, paying and reporting their tax obligations. According to (Idrus et al., 2021) tax compliance is a rule that can theoretically be described by considering three types of compliance in payments, compliance in storage and compliance in reporting. Taxpayers comply with their obligations because they consider compliance with taxes as the norm, tax compliance that does not increase will threaten the government's efforts to improve people's welfare. Research conducted by Rahayu, (2017: 193 (Tax & Bmt, 2016)) taxpayer compliance is the backbone of the self-assessment system,

Based on data from the Directorate General of Taxes Report, in 2021 the level of taxpayer compliance from year to year is inconsistent. Data belonging to the Directorate General of Taxes (DGT) said, as of December 31, 2021, the ratio of taxpayer compliance in reporting Annual Tax Returns (SPT) touched the number 36.93%, a decrease of 4.75% from the previous year. From 2018 to 2021, the ratio of taxpayer compliance levels in submitting the Annual SPT was inconsistent, meaning that the performance of the formal tax compliance ratio decreased from 2018 to 2019, and there was an increase from 2019 to 2020 and a decline from 2020 to 2020. year 2021.

The formulation of the problem in this study is (1) Is there an effect of Tax Knowledge on Taxpayer Compliance? (2) Is there any effect of understanding the Taxation Regulations on Taxpayer Compliance? (3) Is there any effect of the E-Filing System on Taxpayer Compliance? (4) Is there any effect of Tax Socialization on Taxpayer Compliance? (5) Does taxation socialization moderate the relationship between tax knowledge and taxpayer compliance? (6) Does taxation socialization moderate the relationship between understanding of tax regulations and taxpayer compliance? (7) Does the socialization of taxation moderate the relationship between the implementation of the e-filing system on taxpayer compliance?

2. LITERATURE REVIEW

Stewardship Theory (Stewardship Theory)

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Stewardship theory explains that management situations are not motivated by individual goals but rather are aimed at their main outcome goals for the benefit of the organization (Achmad, 2012). This theory describes the existence of a strong relationship between satisfaction and organizational success. Stewardship theory can be applied in accounting research for public sector organizations such as government and other non-profit organizations. At the beginning of its development, accounting for public sector organizations was useful to meet the information needs of stewards and principals. Accounting as a driving tool and followed by increasingly complex changes, specialization in accounting and developments in public sector organizations, as principals it is very difficult to carry out management functions alone. The separation between the ownership function and the management function is very clear. To realize public welfare and accountability for the management of state assets, the role of accounting is very necessary. In principle, accounting is a means of self-control, as a means of reporting the activities of managers on the management of human and financial resources.

Taxpayer Compliance

One of the basics of tax revenue according to the target is taxpayer compliance. Taxpayer compliance is a condition in which the taxpayer fulfills his tax obligations and exercises his taxation rights (Perdana Putra et al., 2020). Taxpayer compliance is a climate of compliance and awareness of the fulfillment of tax obligations which is reflected in a situation where the taxpayer understands or tries to understand all the provisions of the applicable tax laws, fills out tax forms clearly, correctly and completely, calculates the amount of tax payable appropriate, and pay taxes due on time.

According to (Idrus et al., 2021), taxpayer compliance is a condition where taxpayers fulfill all tax obligations and exercise their tax rights. This can be interpreted that taxpayers have a willingness to fulfill their tax obligations in accordance with applicable laws and regulations without the need for inspection, careful investment, warnings or threats and the application of both legal and administrative sanctions. According to (Safri Nurmantu in Ripai 2012: 5) states that: "Taxpayer compliance is a condition where the taxpayer fulfills all tax obligations and exercises his tax rights". According to (Dwikora Harjo 2013 in Ripai 2012:5) states that:

In 2008 Circular Letter SE-02/PJ/2008 was issued concerning Procedures for Determining Taxpayers with Certain Criteria as a derivative regulation of the Regulation of the Minister of Finance No. 192/PMK.03/2007, concerning Requirements for Obedient Taxpayers as follows: (a) Punctual in submitting Annual Tax Return (SPT) within the last 3 years. (b) Submission of Annual Tax Return (SPT) The late period in the last year for the January to November Tax Period is not more than 3 tax periods for each type of tax and not consecutively. (c) The late Annual Tax Return (SPT) as referred to in letter b has been submitted not later than the deadline for submitting the Annual Tax Return (SPT) for the next tax period. (d) Do not have tax arrears (tax payables) for all types of taxes, unless they have obtained permission to make installments or postpone tax payments. (e) The financial statements are audited by a public accountant or government financial supervisory agency with an unqualified audit opinion (WTP) for three consecutive years provided that it is prepared in a long form report and presents a commercial and fiscal profit and loss reconciliation for the mandatory taxpayers who are required to submit an Annual Tax Return (SPT) as well as an accountant's audit opinion on the audited financial statements signed by a public accountant who is not currently under the guidance of a government agency supervising public accountants.

According to the Minister of Finance Regulation No. 192/PMK.03/2007 article 1, the criteria for compliant taxpayers are as follows (Desyanti & Amanda, 2020) are: (1) SPT reporting on time. (2) Do not have tax due in all types of taxes, except debt due which has a license to repay or defer tax payments (3) The funding record has been audited by a public accountant or state

person with an unqualified opinion throughout the 3 years ending. (4) Never been convicted of a tax crime in the last 5 years based on a court decision that has permanent legal force.

Tax Knowledge

Knowledge of taxation will appear when someone uses his mind to know something or certain events that he has never felt, while taxation is an important thing in the state to help state treasury revenues which will cover expenses due to national development and for the achievement of people's prosperity. Tax knowledge is the level of understanding and thinking of taxpayers on their tax obligations to contribute to increasing state revenues and national development in order to achieve justice and prosperity.

According to Sabet in (Agi, 2021) tax knowledge is information that can be used by taxpayers as a basis for acting, making decisions, and to take certain directions or strategies in relation to the implementation of their rights and obligations in the field of taxation. According to Mardiasmo in (Maulina Nailissyifa, Suryadi Poerbo*, 2019) it is stated that tax knowledge is the ability of taxpayers to know tax regulations, both related to the tax rates they will pay based on the law as well as tax benefits that will be useful for their lives. A person's knowledge of taxation is related to determining the merits of individual behavior in accordance with taxation regulations.

According to Kusrini in (Setiyani, 2018) tax knowledge is divided into three, namely: (1) Procedural knowledge (procedural knowledge) means knowledge to understand applicable laws and regulations, (2) Declarative knowledge (declarative knowledge) means knowledge about procedures for sanctions/fines determined based on applicable regulations, and (3) tacit knowledge, meaning knowledge that cannot be expressed in language. Tacit knowledge is obtained based on personal understanding and experience that cannot be conveyed orally.

Understanding of Tax Regulations

Understanding tax regulations is the way taxpayers in understanding tax regulations clearly tend to become obedient taxpayers. Understanding of taxation is also one of the factors that affect taxpayer compliance. Taxpayers' lack of understanding of tax regulations tends to be disobedient to tax obligations. Some definitions of understanding tax regulations according to experts include: (1) According to the official (2012:49) understanding tax regulations is a way for taxpayers to know, understand and apply them in paying taxes. (2) According to Rahayu (2010) (Bahri et al., 2019) understanding of tax regulations is that taxpayers understand and understand general provisions and taxation procedures which include how to submit tax returns (SPT), payments, and reporting of SPT, knowing about the tax system and knowing about the function of taxation in Indonesia. (3) Veronica in (Safitri & Silalahi, 2020) defines tax understanding as tax information that can be used by taxpayers as a basis for acting, making decisions, and determining certain strategies in relation to the implementation of taxation rights and obligations. (4) Adiasa (2013), defines the understanding of tax regulations as well as the way or mechanism for taxpayers to understand existing tax provisions and regulations and apply them such as calculating, depositing, and reporting taxes. (2020) defines tax understanding as tax information that can be used by taxpayers as a basis for acting, making decisions, and determining certain strategies in relation to the implementation of tax rights and obligations. (4) Adiasa (2013), defines the understanding of tax regulations as well as the way or mechanism for taxpayers to understand existing tax provisions and regulations and apply them such as calculating, depositing, and reporting taxes. (2020) defines tax understanding as tax information that can be used by taxpayers as a basis for acting, making decisions, and determining certain strategies in relation to the implementation of tax rights and obligations. (4) Adiasa (2013), defines the understanding of tax regulations as well as the way or mechanism for taxpayers to understand existing tax provisions and regulations and apply them such as calculating, depositing, and reporting taxes.

E-Filing System

E-filing is a modern tax administration reform. Based on the decision determined by the Directorate General of Taxes with Decree Number No. 88 which contains electronic SPT reporting

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in May 2004. According to tax.go.id data, the legal basis for e-filing includes, among others, the Director General of Taxes Regulation Number 36/PJ/2013 which discusses the procedures for submitting notification letters and submitting notification of extensions. Annual Tax Return (SPT) electronically (e-filing) through an application service provider company that has been provided by the Director General of Taxes.

According to Pandiangan in the research of Wendy Kala Tikupadang and Carolus Askikarno Palalangan (2020) defines the e-filing system as a way of submitting Notification Letters (SPT) which is carried out through an internet-based system and quickly. According to Mendra (2017), the e-filing system can be measured through the advantages of the system and the benefits provided to taxpayers at the KPP. According to Wibisono and Toly (2014), the e-filing system is used to make it easier for taxpayers to report their annual tax returns. According to Rahayu (2017) in (Gusma Dwi Avianto Sri Mangesti Rahayu Bayu Kaniskha, 2020) e-filing application is an online application used by taxpayers in submitting electronic SPT (e-SPT) to DGT through the DGT official website, with registration first for get eFIN, because it is through an online system so that it is real time for DGT as an information destination. The benefits of e-filing include: (1) Report Taxes from Anywhere, Anytime, (2) Save Time, (3) Report Evidence Is Not Easily Lost.

Tax Socialization

Tax socialization is an effort made by the Director General of Taxes to provide knowledge to the public and especially taxpayers to know about all things regarding taxation, both regulations and taxation procedures through appropriate methods. According to Rohmawati et al., (2013) tax socialization is the provision of comprehensive insight, and guidance to taxpayers to know about all things regarding taxation in accordance with applicable regulations. Winerungan (2013) argues that tax socialization is programs carried out by the Directorate General of Taxes to increase public understanding and knowledge. According to Megaantara (2017),

Tax socialization is one of the steps used to minimize the possibility of low knowledge of taxpayers in implementing this e-filing system which causes taxpayer compliance to pay taxes. Socialization is attempted by the Directorate General of Taxes in order to provide understanding, information and direction to the people, especially taxpayers, regarding all matters relating to taxes and laws and regulations (Tambun, 2016).

3. IMPLEMENTATION METHOD

Research is a managed, systematic investigation or investigation, based on critical, objective, and scientific data on a specific problem aimed at finding related problems (Rumengan et al, 2019:3). Research is basically a process to examine a phenomenon as outlined in an organized systematic to solve a problem. This type of research is associative research, namely research conducted with the aim of knowing the relationship between two or more variables (Rumengan et al, 2019:11). This study uses a quantitative approach, which emphasizes theory testing through measuring research variables with numbers and analyzing data using statistical procedures.

The population of this study is MSME Corporate Taxpayers registered at KPP Pratama Batam Selatan for the period 2021. Based on data received from KPP Pratama Batam Selatan, the number of registered MSME Corporate Taxpayers is 14,483 taxpayers. The sample in this study is MSME Taxpayers registered at KPP Pratama Batam Selatan Period 2021. To get the number of samples using the slovin formula, as many as 99 taxpayers.

The primary data in this study are variables of tax knowledge, understanding of tax regulations, application of the e-filing system, tax socialization and taxpayer compliance which were collected through online questionnaires using google forms. Each respondent can only fill in once with each respondent's email authorization. The Likert scale has a gradation from strongly agree, and strongly disagree.

The secondary data of this study was obtained by accessing, reading, and submitting a written application to the Directorate General of Taxes such as Number of Registered Corporate Taxpayers, Annual SPT Realization, SPT Ratio and MSME Corporate Taxpayer Growth.

The variables to be studied in this study are presented in three types of variables, namely independent variables, dependent variables, and moderating variables. The independent variables (independent) in this study are Knowledge of Taxation (X1), Understanding of Tax Regulations (X2), E-Filing System (X3). The dependent variable in this study is Taxpayer Compliance (Y). The moderating variable in this study is taxation socialization (Z).

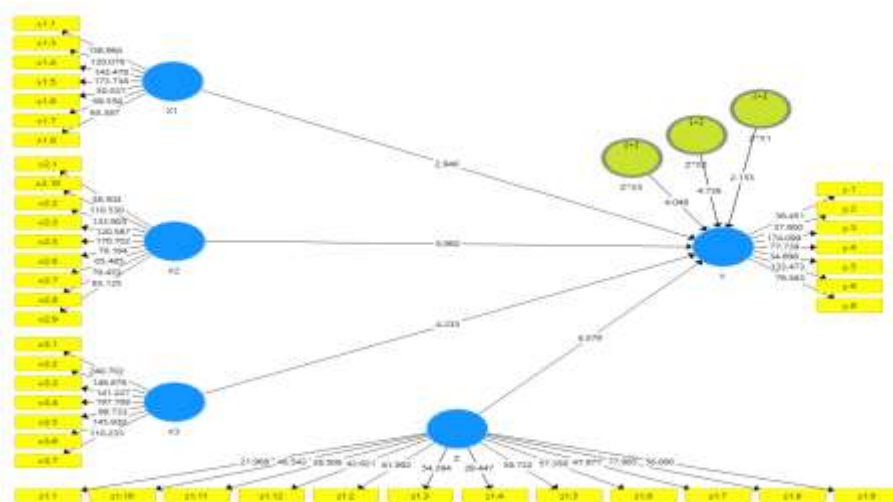
Instrument Validity and Reliability Test

For the initial test, questionnaires were distributed to 30 respondents. After the questionnaires were collected, the validity and reliability of the statement items on the questionnaire were tested. Researchers will randomly select 30 MSME corporate taxpayers registered at KPP Pratama Batam Selatan. They were chosen because they have the same characteristics as the respondents who will be sampled in the actual research. These two tests were conducted to determine whether the measuring instrument used was able to measure what was desired and also to see the consistency of the answers collected. This test uses the SEM-PLS 3.0 Application. The validity used to measure the questionnaire statement items for each variable is to look at the Cross Loading Factor (> 0.7) generated by the SEM-PLS. To measure the reliability of this research instrument, Cronbach's Alpha (> 0.7). Based on the results of the validity test, it can be concluded that in this study there were 4 items in the questionnaire declared invalid because the cross-loading factor was below < 0.7 .

4. RESULTS AND DISCUSSION

Results

Research questionnaires were distributed to 99 respondents, namely WP SMEs registered at KPP Pratama Batam Selatan in 2021. The questionnaires received were 99 respondents and met the research criteria. Sampling is done by using the purposive sampling method, where samples can be selected with certain considerations or criteria that have been determined. Furthermore, the characteristics of the respondents are grouped by gender, education level, type of business, length of business, and line of business.



The results of the significance test with bootstrapping can be seen in the following Path Coefficient table:

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	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
PP(X1) -> KWP(Y)	0.209	0.188	0.071	2,946	0.003
PPP(X2) -> KWP (Y)	0.497	0.528	0.083	5,992	0.000
SE(X3) -> KWP (Y)	-0.158	-0.161	0.037	4.233	0.000
SP(Z) -> KWP(Y)	0.353	0.356	0.077	4,579	0.000
Moderation (Z*X1) -> KWP (Y)	0.209	0.244	0.097	2,153	0.031
Moderation (Z*X2) -> KWP (Y)	-0.519	-0.566	0.110	4.736	0.000
Moderation (Z*X3) -> KA(Y)	0.178	0.192	0.044	4048	0.000

From the results of the Smart PLS test above, the following results are obtained:

1. The direct effect of PP (X1) on KWP (Y) has a positive path coefficient of 0.209 with a t-statistic value of 2.946 > t-table of 1.984 and a P-Values value of 0.003 < 0.05 so it can be stated that the influence between PP (X1) to KWP (Y) is positively significant.
2. The direct effect of PPP (X2) on KWP (Y) has a positive path coefficient of 0.497 with a t-statistic value of 5.992 > t-table of 1.984 and a P-Values value of 0.000 < 0.05 so it can be stated that the effect between PPP (X2) to KWP (Y) is positively significant.
3. The direct effect of SE (X3) on KWP (Y) has a negative path coefficient of 0.158 with a t-statistic value of 4.233 > t-table of 1.984 and a P-Values value of 0.000 < 0.05 so it can be stated that the influence between SE (X3) to KWP (Y) is significantly negative.
4. The direct effect of SP (Z) on KWP (Y) has a positive path coefficient of 0.353 with a t-statistic value of 4.579 > t-table of 1.984 and a P-Values value of 0.000 < 0.05 so it can be stated that the influence between SP (Z) to KWP (Y) is positively significant.
5. The interaction effect between SP (Z) and PP (X1) on KWP (Y) has a positive path coefficient of 0.209 with a t-statistic value of 2.153 > t-table of 1.984 and a P-Values value of 0.031 < 0.05 so that it can be stated that the effect of the interaction between SP (Z) and PP (X1) on KWP (Y) is significant positive.
6. The effect of the interaction between SP (Z) and PPP (X2) on KWP (Y) has a negative path coefficient of 0.519 with a t-statistic value of 4.736 > t-table of 1.984 and a P-Values value of 0.000 > 0.05 so that it can be stated that the effect of the interaction between SP (Z) and PPP (X2) on KWP (Y) is significantly negative.
7. The effect of the interaction between SP (Z) and SE (X3) on KWP (Y) has a positive path coefficient of 0.178 with a t-statistic value of 4.048 > t-table of 1.984 and a P-Values value of 0.000 > 0.05 so that it can be stated that the effect of the interaction between SP (Z) and SE (X3) on KWP (Y) is significant positive.

Discussion

The Effect of Tax Knowledge on MSME Corporate Taxpayer Compliance at KPP Pratama Batam Selatan

Based on the results of testing the first hypothesis, it shows that the effect of tax knowledge on taxpayer compliance has a path coefficient of 0.209 and a P-Values value of 0.003 < 0.05 with a t-statistic value of 2.946 > t-table of 1.984 so that the first hypothesis (H1) is accepted. . The positive original sample estimate value indicates that an increase in one unit of tax knowledge will be followed by an increase in taxpayer compliance resulting in 0.209. In connection with this, it

can be concluded that tax knowledge has a significant positive effect on MSME taxpayer compliance at KPP Pratama Batam Selatan.

Tax Knowledge is a process of a person in obtaining and understanding the applicable laws and regulations. Taxpayers who have understood the laws and regulations will be able to minimize the taxpayer's violations of the laws and regulations. Taxpayers are expected to understand and apply it in accordance with applicable laws and regulations. A higher knowledge of taxpayers' taxation means that taxpayers have a good understanding of taxation so as to encourage taxpayers to fulfill their tax obligations to submit Annual SPT.

The results of this study are in line with research conducted by Anindhiati Restu Wardhani and Daljono (2020) which states that tax knowledge has a positive and significant relationship to taxpayer compliance.

The Effect of Understanding Tax Regulations on MSME Corporate Taxpayer Compliance at KPP Pratama Batam Selatan

Based on the results of testing the second hypothesis, it shows that the variable understanding of tax regulations has a positive path coefficient of 0.497 and a P-Value of 0.000 < 0.05 with a t-statistic value of 5.992 > t-table of 1.984 so that the second hypothesis (H2) is accepted. The positive original sample estimate value indicates that an increase in one unit of understanding of tax regulations will be followed by an increase in taxpayer compliance resulting in 0.497. In connection with this, it can be concluded that the understanding of tax regulations has a significant positive effect on the compliance of MSME corporate taxpayers at KPP Pratama Batam Selatan.

An adequate understanding of tax regulations is one of the requirements that must be possessed by taxpayers. People who do not know the tax regulations will certainly not know what their obligations as taxpayers are. When the level of knowledge and understanding of tax regulations increases, this will encourage taxpayers to carry out their obligations as taxpayers. The fulfillment of tax obligations properly if the taxpayer understands and understands the existing tax rules. However, if the taxpayer does not understand the applicable tax rules, it will encourage the taxpayer to be disobedient. The cause of non-compliant taxpayers in reporting their tax obligations is the understanding of tax regulations.

The results of this study are in line with M. Shabri Abd. Majid (2018), which states that Understanding Tax Regulations simultaneously affects Taxpayer Compliance.

The Effect of the E-Filing System on the Compliance of MSME Corporate Taxpayers at KPP Pratama Batam Selatan

Based on the results of testing the third hypothesis, it shows that the e-filing system variable has a negative path coefficient of 0.158 and a P-Value of 0.000 < 0.05 with a t-statistic value of 4.233 > t-table of 1.984 so that the third hypothesis (H3) is rejected. The value of the original sample estimate is negative, indicating that the lower the implementation of e-filing carried out by the MSME corporate wp, the better taxpayer compliance will be. This means that an increase in one unit of independence will be followed by an increase in taxpayer compliance of 0.158. In connection with this, it can be concluded that the implementation of the e-filing system has a significant negative effect on MSME taxpayer compliance at KPP Pratama Batam Selatan.

The results of field observations show that most of the MSME corporate taxpayers registered at KPP Pratama Batam Selatan have used the e-filing system in reporting their annual tax returns. However, some MSME corporate taxpayers think that there are still difficulties due to the digitization of the report, thus confusing taxpayers in preparing and reporting their tax obligations.

The results of this study are in line with Kartika Ratna Handayani and Sihar Tambun (2016), which state that the application of the e-filing system has a significant negative effect on taxpayer compliance.

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The Effect of Tax Socialization on MSME Corporate Taxpayer Compliance at KPP Pratama Batam Selatan

Based on the results of testing the fourth hypothesis, it shows that the tax socialization variable has a positive path coefficient of 0.353 and a P-Values value of $0.000 < 0.05$ with a t-statistic value of $4.579 > t$ -table of 1.984 so that the fourth hypothesis (H4) is accepted. The positive original sample estimate value indicates that the higher the taxpayer's understanding of tax socialization, the better the resulting taxpayer compliance will be. This means that an increase in one unit of tax socialization will be followed by an increase in taxpayer compliance of 0.353. In connection with this, it can be concluded that the socialization of taxation has a significant positive effect on the compliance of MSME corporate taxpayers at KPP Pratama Batam Selatan.

Tax socialization is an external factor obtained by taxpayers from the directorate general of taxes. Tax socialization activities are carried out by certain agencies or people who are competent in the field of taxation, the results of which have an impact on the understanding of taxpayers and then affect their behavior in tax compliance. In this context, there is encouragement or stimulus from outside the taxpayer. The more socialization activities carried out by competent parties to the community or taxpayers, the more knowledge, understanding, and technical skills of taxpayers in the field of taxation will increase.

The results of this study are in line with research conducted by Hutami (2013), Intan Karunia Sari and Saryadi (2018), which states that tax socialization has a significant positive effect on taxpayer compliance.

Tax Socialization moderates the relationship between Tax Knowledge and MSME Corporate Taxpayer Compliance at KPP Pratama South Batam

Based on the results of testing the fifth hypothesis, it shows that the interaction between taxation socialization variables and tax knowledge has a positive path coefficient of 0.209 and a P-Values value of $0.031 < 0.05$ with a t-statistic value of $2.153 > t$ -table of 1.984. The positive original sample estimate value indicates that tax socialization strengthens the relationship between tax knowledge and taxpayer compliance. This shows that an increase in one unit of interaction between taxation socialization and tax knowledge will strengthen the relationship between tax knowledge and taxpayer compliance by 0.209. Therefore, it can be concluded that taxation socialization moderates the relationship between tax knowledge and MSME taxpayer compliance at KPP Pratama Batam Selatan so that the fifth hypothesis (H5) is accepted. This moderation belongs to the category of moderating predictors. Predictor moderation occurs when tax socialization has a significant positive effect on MSME taxpayer compliance at KPP Pratama Batam Selatan.

In connection with the above, it can be concluded that the socialization of taxation can increase the knowledge of MSME taxpayers registered at the KPP Pratama Batam Selatan to increase taxpayer compliance. So KPP Pratama South Batam must maintain and improve tax socialization activities to strengthen the level of taxpayer compliance.

Socialization of Taxation moderates the relationship between Understanding of Tax Regulations on MSME Taxpayer Compliance at KPP Pratama South Batam

Based on the results of testing the sixth hypothesis, it shows that the interaction between taxation socialization variables and understanding of tax regulations has a negative path coefficient of 0.519 and a P-Values value of $0.000 > 0.05$ with a t-statistic value of $4.736 > t$ -table of 1.984. The negative original sample estimate value indicates that tax socialization weakens the relationship between understanding of tax regulations and taxpayer compliance. This shows that an increase in one unit of interaction between tax socialization and understanding of tax regulations will weaken the relationship between understanding tax regulations and taxpayer compliance by 0.519. Therefore, it can be concluded that taxation socialization does not moderate the relationship between understanding of tax regulations and MSME taxpayer compliance at KPP Pratama Batam

Selatan, so the sixth hypothesis (H6) is rejected. This moderation belongs to the category of moderating predictors. The moderating predictor occurs when taxation socialization has a significant effect on taxpayer compliance while the moderating effect has a significant effect.

In connection with the above, it can be concluded that although tax socialization has been carried out, MSME corporate taxpayers registered at KPP Pratama Batam Selatan have different educational backgrounds, knowledge, experience and skills, and most taxpayers give to third parties. to fulfill their respective tax obligations.

Tax Socialization moderates the relationship between the E-Filling System on MSME Corporate Taxpayer Compliance at KPP Pratama South Batam

Based on the results of testing the seventh hypothesis, it shows that the interaction between the tax socialization variable and the e-filling system has a positive path coefficient of 0.178 and a P-Values value of $0.000 > 0.05$ with a t-statistic value of $4.048 > t\text{-table of } 1.984$. The positive original sample estimate value indicates that tax socialization strengthens the relationship between the e-filling system and taxpayer compliance. This means that an increase in one unit of interaction between tax socialization and the e-filling system will strengthen the relationship between independence and taxpayer compliance by 0.175. Therefore, it can be concluded that the socialization of taxation moderates the relationship between the e-filling system and MSME corporate taxpayer compliance at KPP Pratama Batam Selatan so that the seventh hypothesis (H7) is accepted. This moderation belongs to the category of moderating predictors. The moderating predictor occurs when taxation socialization has a significant effect on taxpayer compliance while the moderating effect has no significant effect.

5. CONCLUSION

Based on the results of research and hypothesis testing that have been carried out, the following conclusions are obtained:

1. Taxation knowledge has a significant positive effect on MSME Corporate Taxpayer Compliance at KPP Pratama Batam Selatan.
2. Understanding of Tax Regulations has a significant positive effect on MSME Corporate Taxpayer Compliance at KPP Pratama Batam Selatan.
3. The E-Filling system has a significant negative effect on MSME Corporate Taxpayer Compliance at KPP Pratama Batam Selatan.
4. Tax socialization has a significant positive effect on MSME Corporate Taxpayer Compliance at KPP Pratama Batam Selatan.
5. Tax socialization moderates the relationship between tax knowledge and MSME Corporate Taxpayer Compliance at KPP Pratama Batam Selatan.
6. Tax socialization does not moderate the relationship between understanding of tax regulations and MSME Corporate Taxpayer Compliance at KPP Pratama Batam Selatan.
7. Tax socialization moderates the relationship between the e-filling system and MSME Corporate Taxpayer Compliance at KPP Pratama Batam Selatan.
8. The R-Square value is 0.969 which means that the variable of Taxpayer Compliance can be explained/influenced by the variables of Tax Knowledge, Understanding of Tax Regulations, E-Filling System and Tax Socialization and their interaction is 96.9%, while 3.1% is explained/influenced by the variable others not found in this study.

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