

## Analysis of the Influence of Taxpayer Awareness and Modernization of Tax Administration on Tax Compliance of MSMEs

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### Abstract

*Modernization of tax administration, such as implementing e-filing and e-billing systems, has been proven to simplify reporting and paying taxes for MSMEs. In addition, increasing taxpayer awareness through education and socialization about the importance of taxes also increases compliance. This study aims to analyze the effect of taxpayer awareness and modernization of tax administration on taxpayer compliance with MSMEs. The research design used is oriented towards a quantitative approach. Data were obtained through a survey of 150 MSME actors in Pematangsiatar, North Sumatra Province, which were determined using a purposive sampling approach. Then, the collected data were analyzed using multiple linear regression methods. The study results indicate that taxpayer awareness and modernization of tax administration have a positive and significant effect on taxpayer compliance. This finding indicates the importance of government efforts to increase awareness and improve administrative services to support tax compliance. This study recommends strategic steps for the government to strengthen the synergy between tax education and innovation in tax administration services to increase state revenue from the MSME sector.*

**Keywords:** Taxpayer Awareness, Tax Administration Modernization, Taxpayer Compliance, MSMEs



## **INTRODUCTION**

Micro, Small, and Medium Enterprises (MSMEs) are essential in the Indonesian economy (Hasan et al., 2021);(Irwansyah et al., 2021). The contribution of MSMEs to Gross Domestic Product (GDP) and employment absorption makes them a strategic sector. However, regarding taxation, MSMEs still need help with various challenges, such as low levels of taxpayer compliance (Johnson & Rinaldi, 2021);(Sudirman et al., 2021). Taxpayer compliance is crucial in supporting state revenues, which ultimately contributes to national development. Therefore, it is important to understand the factors influencing taxpayer compliance, especially among MSMEs (Subekti & Tarigan, 2023);(Purboyo et al., 2021). In the Indonesian context, various initiatives have been carried out to improve taxpayer compliance, such as tax inclusion programs and digitalization of tax services. However, the success of these programs is highly dependent on the response and adaptation of taxpayers, including MSMEs (Utomo et al., 2022);(Mapuasari et al., 2023). Therefore, understanding the factors that drive taxpayer compliance is becoming increasingly relevant.

One of the factors that influence taxpayer compliance is taxpayer awareness. Taxpayer awareness includes understanding the importance of paying taxes, the benefits of taxes for the community, and the legal consequences of non-compliance (Utomo et al., 2022);(Yusuf & Su, 2022). Low taxpayer awareness is often the main obstacle to increasing compliance. Many MSME actors still consider taxes as an additional burden rather than an obligation that must be fulfilled. This shows the need for intensive education and socialization to increase MSME actors' understanding of the importance of taxes. Several previous studies have shown that taxpayer awareness significantly influences MSME taxpayer compliance. Research by (Angelia & Arfamaini, 2024);(Subekti & Tarigan, 2023), revealed that MSME actors with high awareness of tax obligations tend to be more compliant in reporting and paying their taxes.

In addition to taxpayer awareness, the modernization of tax administration is also a significant factor. Modernization of tax administration aims to increase efficiency, transparency, and convenience in tax services. Innovations such as e-filing and e-billing make it easier for taxpayers to report and pay taxes (Mapuasari et al., 2023);(Safitri et al., 2023). Implementing information technology in tax administration will reduce bureaucratic obstacles, increase convenience, and encourage taxpayer compliance. On the other hand, research related to the effect of modernization of tax administration on MSME taxpayer compliance also provides exciting findings. According to a study by (Indriani &

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Waluyo, 2019);(Musseng et al., 2023), modernization of tax administration, such as implementing e-filing and e-billing systems, can increase MSME tax compliance by simplifying the tax reporting and payment process.

Although tax administration modernization has been implemented, its effectiveness in improving MSME taxpayer compliance still needs to be investigated. Some MSME actors may need help accessing technology or understanding the digital procedures applied. This shows that tax administration modernization must be balanced with efforts to increase digital literacy for MSME actors so that the benefits can be felt optimally. This study analyzes how taxpayer awareness and administration modernization affect the level of MSME taxpayer compliance. This study focuses on identifying the extent to which these two factors interact with each other and impact taxpayer behavior. The government can develop more effective policies to improve MSME tax compliance by understanding this relationship.

## **LITERATURE REVIEW**

### **Taxpayer Awareness**

Taxpayer awareness in the context of MSMEs includes an understanding of the importance of taxes as a source of state revenue, the benefits of taxes for the development of infrastructure and public facilities, and the legal obligations that business actors must fulfill (Rabiyah et al., 2021). MSME actors with high awareness tend to understand that paying taxes is an obligation and a real contribution to sustainable economic development (Putra, Loist, Butarbutar, et al., 2023). Many MSME actors still need to learn more about tax procedures or feel that tax obligations burden their businesses (Utomo et al., 2022);(Naiola et al., 2024). This lack of understanding is often exacerbated by the need for socialization and education that touches on the specific needs of the MSME sector. Therefore, a more inclusive and targeted approach is needed to increase taxpayer awareness among MSMEs, such as providing easy-to-understand information, organizing tax training, and providing incentives that can encourage compliance (Yunianti et al., 2019);(Lisa & Hermanto, 2018).

### **Modernization of Tax Administration**

Modernization of tax administration is one of the strategic steps taken by the government to increase efficiency, transparency, and convenience in the tax system, including for the Micro, Small, and Medium Enterprises (MSMEs) sector. Innovations such

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as e-filing, e-billing, and other digital applications are designed to make it easier for MSMEs to report and pay taxes. With a more modern system, the taxation process becomes faster, simpler, and can be accessed anytime, thus encouraging increased taxpayer compliance (Musseng et al., 2023);(Wulandari & Limajatini, 2022). However, the effectiveness of modernization of tax administration in MSMEs still needs various challenges. Most MSMEs, especially those in remote areas, need more access to technology, have low digital literacy, and do not understand the use of the modern system (Alam et al., 2024);(Sitorus, 2018). This shows that in addition to implementing sophisticated technology, an intensive educational and mentoring approach is needed so that MSMEs can optimally utilize this modernization. By providing inclusive solutions and focusing on the specific needs of MSMEs, the modernization of tax administration will increase compliance and strengthen the role of MSMEs in supporting state revenues and national economic development (Indriani & Waluyo, 2019);(Safitri et al., 2023).

### **Taxpayer Compliance**

Tax compliance of MSMEs is one of the key factors that can drive the success of the tax system in Indonesia. As a sector that contributes significantly to the country's economy, MSMEs have great potential to contribute to tax revenues (Yuliani et al., 2024);(Pratiwi & Somantri, 2021). Improving MSME taxpayer compliance requires a comprehensive approach, including more intensive education and socialization about tax obligations, simplifying tax procedures, and providing facilities that make it easier for MSMEs to fulfill their obligations (Putra, Loist, Efendi, et al., 2023). In addition, easy access to tax information and services through technology, such as e-filing and e-billing, can help MSMEs carry out their tax obligations more efficiently. By increasing awareness and facilitating access to tax administration, the level of MSME taxpayer compliance can increase, which in turn can contribute to the stability and growth of the country's economy (Wibawa & Hasibuan, 2021);(Kurniawan & Daito, 2021).

### **The Influence of Taxpayer Awareness on Taxpayer Compliance**

Taxpayer awareness is important in encouraging tax compliance among Micro, Small, and Medium Enterprises (MSMEs). Taxpayer awareness is one of the key factors influencing the level of taxpayer compliance (Yuliani et al., 2024);(Nurlaela & Ningsih, 2023). This awareness includes taxpayers' understanding of the importance of taxes as a source of state revenue, the benefits of taxes for development, and the legal





consequences of non-compliance (Utomo et al., 2022);(Daur et al., 2024). Several studies have shown that a high level of awareness among MSME taxpayers is positively correlated with their level of compliance (Naiola et al., 2024);(Alam et al., 2024). When MSMEs realize that taxes are not only a legal obligation but also a contribution to the country's progress, they tend to be more compliant in reporting and paying taxes on time (Angelia & Arfamaini, 2024);(Yusuf & Su, 2022). With increasing taxpayer awareness, MSME compliance with tax obligations will likely improve, supporting sustainable state revenues. Therefore, based on the results of previous studies, the following hypothesis was developed:

**H1:** Obligatory awareness influences taxpayer compliance

### **The Impact of Tax Administration Modernization on Taxpayer Compliance**

Tax administration modernization has a significant impact on MSME taxpayer compliance. Implementing e-filing, e-billing, and other digital platforms makes it easier for MSME actors to report and pay taxes without going through complicated bureaucratic procedures (Musseng et al., 2023);(Indriani & Waluyo, 2019). Previous studies have shown that this modernization increases accessibility and efficiency, making taxpayers feel more comfortable and confident in the tax system (Sandi & Trisnawati, 2023);(Wulandari & Limajatini, 2022). Furthermore, the transparency resulting from tax administration modernization also reduces the potential for errors and increases MSME taxpayers' trust in tax institutions (Nurlis & Ariani, 2020). In addition, developing a more straightforward and user-friendly system can also help MSME actors utilize tax administration modernization facilities optimally. With an inclusive and integrated approach, tax administration modernization can effectively increase MSME taxpayer compliance (Safitri et al., 2023);(Mapuasari et al., 2023). Therefore, based on the results of previous studies, the following hypothesis was developed:

**H2:** Modernization of tax administration has an impact on taxpayer compliance

### **RESEARCH METHODS**

This study uses a quantitative approach to analyze the effect of taxpayer awareness and tax administration modernization on MSME taxpayer compliance. Data were collected through a questionnaire designed with a five-point Likert scale to measure the independent variables (taxpayer awareness and tax administration modernization) and the dependent variable (taxpayer compliance). This questionnaire was tested for

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validity and reliability before being used to ensure that the research instrument could measure the variables accurately and consistently. The research sample consisted of 150 MSME actors spread across Pematangsiantar, North Sumatra Province. The sample selection was carried out using a purposive sampling method, where respondents were selected based on specific criteria, such as their status as active taxpayers, fulfillment of tax reporting obligations, and involvement in the use of tax modernization services such as e-filing or e-billing. The collected data were analyzed using multiple linear regression methods to see the direct effect of the two independent variables on the dependent variable. The collected data were analyzed using SPSS software, with multiple linear regression test methods, to see the effect of taxpayer awareness and tax administration modernization on taxpayer compliance. Validity and reliability tests were also conducted to ensure the measurement instrument met the eligibility standards. Furthermore, the measurement of research variable indicators is summarized in the variable operational definition table, which can be explained in Table 1:

**Table 1. Operational Definition of Research Variables**

Variable	Code	Items	Adapted From
Taxpayer Awareness	TA1	Awareness to register as a taxpayer	(Gurmani et al., 2021);(Yang et al., 2020)
	TA2	Awareness to pay taxes as state revenue	
	TA3	Awareness of obligations as a citizen	
	TA4	The awareness that non-compliance can be detrimental to the State	
	TA5	Awareness to carry out tax obligations voluntarily	
	TA6	Awareness that taxes are regulated by law	
Modernization of Tax Administration	MTA1	E-Registration	(Wang et al., 2022);(Che et al., 2021)
	MTA2	E-Filling	
	MTA3	E-Billing	



Taxpayer Compliance	MTA4	E-SPT	(Wang et al., 2022);(Che et al., 2021)
	MTA5	E-Counseling	
	TC1	Timeliness Aspect	
	TC2	Income or Earnings Aspect	
	TC3	Aspects of Imposition of Sanctions	
	TC4	Payment Aspects	
	TC5	Aspects of Bookkeeping Obligations	

## RESULT

The demographics of respondents in this study showed significant variations in the categories of gender, age, education level, and type of business. Regarding gender, most respondents were female, with 82 people or 54.66%, while 68 people or 45.33% of respondents were male. Based on age, the dominant age group was between 30-39 years, with 65 respondents or 43.33%, followed by the 40-49 age group with 33 people (22%), and the 20-29 age group which included 25 people (16.67%). The 50-59 age group comprised 27 respondents (18%). Regarding education level, most respondents had a high school education, reaching 102 people or 68%. A total of 43 people, or 28.67% of respondents, had a bachelor's degree, and only five people, or 3.33%, had a master's degree. The types of businesses run by respondents also vary, with culinary businesses being the most dominant, reaching 45 people or 30%. They were followed by fashion businesses, as many as 25 people (16.66%), automotive 28 people (18.67%), and beauty and beauty product businesses, 12 people (8%). In addition, ten respondents (6.67%) run businesses as event organizers and 30 (20%) are involved in other types of businesses. These demographics provide a broad picture of the characteristics of MSME actors who are the samples in this study.

**Table 2. Profile of Respondents**

Category	Detail	Amount	Percentage (%)
Gender	Men	68	45.33
	Woman	82	54.66



Age (years)	20-29	25	16.67
	30-39	65	43.33
	40-49	33	22
	50-59	27	18
Level of education	High school	102	68
	Bachelor	43	28.67
	Masters	5	3.33
<i>Type of business</i>	Culinary	45	30
	Fashion	25	16.66
	Automotive	28	18.67
	Beauty Business and Beauty Products	12	8
	Event Organizer	10	6.67
	Other Types of Business	30	20

### Validity and Reliability Test

Validity Testing assesses the accuracy or precision of a measuring instrument in measuring what is to be measured. In simpler terms, validity testing aims to evaluate whether a set of measuring instruments effectively measures what it is supposed to measure.

**Table 3. Validity Test Results**

Variables	Corrected items - Total correlation	N of Items	Test results
Taxpayer Awareness	0.842	18	Valid
Modernization of Tax Administration	0.853	15	Valid
Taxpayer Compliance	0.772	15	Valid

Based on the validity test of Table 3 above, it is concluded that all indicators in the study have a value above 0.30, and the measurement items used in this research are valid (Ghozali, 2016). Next, a reliability experiment is carried out to measure the measurement items on the questionnaire items that describe the indicators of the variables.





**Table 4. Reliability Test Results**

<b>Variables</b>	<b>Cronbach's Alpha</b>	<b>N of Items</b>	<b>Test results</b>
Taxpayer Awareness	0.852	18	Reliable
Modernization of Tax Administration	0.843	15	Reliable
Taxpayer Compliance	0.911	15	Reliable

The results of the experiment's reliability shown in Table 4 above prove that all indicators have a Cronbach alpha value for each instrument > 0.60, so it can be concluded that all the instruments used are reliable (Ghozali, 2016).

### **Multiple Regression Test**

**Table 5. Linear Regression Results**

<b>Model</b>		<b>Unstandardized Coefficients</b>		<b>t-count</b>	<b>Sig.</b>
		<b>B</b>	<b>std. Error</b>		
1	(Constant)	<b>12,663</b>	3,534	3,583	,000
	Taxpayer Awareness	<b>,332</b>	,087	<b>3,679</b>	<b>,000</b>
	Modernization of Tax Administration	<b>,402</b>	,085	<b>4,745</b>	<b>,000</b>

The equation model is obtained from the multiple linear regression above =  $12.663 + 0.332X_1 + 0.402X_2$ , meaning that taxpayer awareness and modernization of tax administration positively affect taxpayer compliance. Based on these equations, it can be explained as follows:

1. The constant value of 12,663 can be interpreted if the variables of taxpayer awareness and modernization of tax administration are considered zero, then the value of
2. the taxpayer compliance will be 12,663.
3. The value of the beta coefficient on the taxpayer awareness variable is 0.332, which means that every change in the taxpayer awareness variable by one unit



will result in a change in human taxpayer compliance. Of 0.332 units with the assumption that the other variables are at a constant value

4. The value of the beta coefficient on the modernization of the tax administration variable is 0.402, which means that every change in the modernization of the tax administration variable by one unit will result in a change in human taxpayer compliance—of 0.402 units, assuming that the other variables are at a constant value.

### Simultaneous and Partial Hypothesis Testing

Experiment F is used to examine the variable binding simultaneously. Simultaneous hypothesis testing analyzes whether taxpayer awareness and administration modernization variables can influence taxpayer compliance.

**Table 6. Simultaneous Test Results**

Model		Sum of Squares	df	F	Sig.
	Regression	4460,697	2	<b>108,653</b>	<b>,000b</b>
	Residual	3017,496	147		
	Total	7478,193	149		

Based on the results of the simultaneous test analysis in Table 6, the F-count value is  $108.653 >$  from F-table with (0.05; 2 vs. 148) of 3.06 or with a significant  $0.000 \leq 0.05$  can be taxpayer awareness and modernization of tax administration significantly influences taxpayer compliance. Simultaneously. Subsequently, a partial test was conducted to partially analyze the effect of taxpayer awareness and modernization of tax administration on taxpayer compliance. Based on the results of data analysis in Table 5, the results of the t-test in this study are as follows:

1. Taxpayer awareness has a significant level of  $0.000 \leq 0.05$ , meaning that taxpayer awareness has a significant effect on taxpayer compliance.
2. Modernization of tax administration love has a significant level of  $0.000 \leq 0.05$ , meaning that modernization of tax administration significantly affects taxpayer compliance.



**Coefficient of Determination Test**

The coefficient of determination measures how far a model can explain the variation of the dependent variable. The results of the determination test in this study can be explained in Table 7:

**Table 7. Correlation and Determination Coefficient**

Model	R	R Square	Adjusted R Square	Std. An error in the Estimate
1	,772a	,596	,591	4,531

Based on the results of the data analysis in Table 7 above, the correlation test results show 0.772, indicating a strong relationship between taxpayer awareness and modernization of tax administration and taxpayer compliance. Next, the coefficient of determination value is 0.596, which means that the level of taxpayer compliance of 59.6% can be explained by the relationship between taxpayer awareness and modernization of tax administration, while other factors can explain the remaining 40.4%, not discussed in this study.

**DISCUSSION**

The data analysis developed in the first hypothesis shows a positive and significant influence between taxpayer awareness and taxpayer compliance. These results confirm that when MSME actors have high awareness, they better understand the benefits of taxes for national development, such as providing infrastructure, education, and health facilities. This understanding creates intrinsic motivation to contribute through tax payments. In addition, high awareness also reduces taxpayer resistance to tax regulations because they no longer see taxes as a burden alone but as a form of social responsibility that supports national economic growth. In addition, taxpayer awareness contributes to minimizing ignorance or misunderstanding regarding tax procedures. MSME actors aware of their tax obligations are more likely to proactively seek information, participate in tax socialization, and utilize facilities provided by the tax authorities, such as reporting via e-filing. This increases the accuracy and timeliness of tax reporting and payments.



The results of the data analysis developed in the second hypothesis show a positive and significant influence of the modernization of tax administration on taxpayer compliance. These results confirm that technology-based systems, such as e-filing for tax reporting and e-billing for payments, simplify previously considered complicated and time-consuming processes. MSMEs can report and pay taxes anytime and anywhere without visiting the tax office. This saves time and money and reduces the possibility of administrative errors that often occur in manual systems. With simpler and more transparent procedures, MSMEs feel more comfortable and trust the tax system, so their compliance level increases. In addition, the modernization of tax administration also creates a better sense of justice and transparency among taxpayers. With a computerized system, tax data management becomes more accurate and can be accessed in real time, reducing the potential for manipulation or discrimination in the tax process.

### **CONCLUSION, IMPLICATION, AND SUGGESTION**

This study concludes that taxpayer awareness and modernization of tax administration have a positive and significant influence on taxpayer compliance with MSMEs. A high level of taxpayer awareness encourages MSMEs to understand the importance of the role of taxes in development and their obligations as citizens. Meanwhile, modernization of tax administration simplifies the process of reporting and paying taxes, ultimately increasing the efficiency and trust of MSMEs in the tax system. Good awareness and a modern tax system contribute significantly to improving taxpayer compliance in the MSME sector.

The results of this study have important implications for government policies and tax authorities in increasing tax revenues from the MSME sector. The high level of taxpayer awareness indicates the need for more intensive and targeted tax education and socialization so that MSME actors understand the benefits and obligations of taxation. On the other hand, the modernization of tax administration must continue to be developed in terms of technology and technical assistance to MSME actors who need help understanding the digital system. An inclusive approach, such as providing technology-based tax training and evenly distributed digital infrastructure support, can increase the effectiveness of this program.

Based on the research findings, it is recommended that the government increase tax awareness campaigns focusing on the benefits of taxes for the development of MSMEs and the community in general. In addition, tax authorities need to expand access





to the modern tax system by providing more user-friendly and technology-based services. Direct and online training to support digital literacy for MSMEs should also be a priority, especially in remote areas. Finally, the government is expected to provide special incentives for tax-compliant MSMEs so that it can be an additional motivation to maintain a consistent level of compliance.

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