

***THE INFLUENCE OF TAX RATES, TAX ADMINISTRATION SYSTEM
MODERNIZATION AND AWARENESS ON MSME TAXPAYER
COMPLIANCE
(Case Study on MSMEs in Semarang City)***

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ABSTRACT

Taxpayer compliance is an obedience to carry out the provisions or rules that are required to be implemented. This study aims to determine the effect of tax rates, modernization of the tax administration system and awareness of MSME taxpayer compliance (Case Study on MSMEs in Semarang City). The number of samples taken is 100 taxpayers. The sampling technique used is convenience sampling or sampling based on convenience. Data was collected by distributing questionnaires. Data were analyzed using multiple linear regression analysis. Based on the results of the study, it shows that tax rates, modernization of the tax administration system and awareness of MSME taxpayers are positive on MSME taxpayer compliance in Semarang City. The results show that tax rates, modernization of the tax administration system and awareness of MSME taxpayers can increase taxpayer compliance in the city of Semarang.

Keywords: *MSME Taxpayer Compliance, Effect of Tax Rates, Modernization of the Tax Administration System, MSME Taxpayer Awareness*