

***THE EFFECT OF MODERNIZATION OF THE TAX ADMINISTRATION SYSTEM, TAX KNOWLEDGE, AND TAX SANCTIONS ON TAXPAYER COMPLIANCE AT PBJT ON FOOD AND/OR BEVERAGES IN CIMAHI CITY***

**PENGARUH MODERNISASI SISTEM ADMINISTRASI PERPAJAKAN, PENGETAHUAN PERPAJAKAN, DAN SANKSI PAJAK TERHADAP KEPATUHAN WAJIB PAJAK PBJT ATAS MAKANAN DAN/ATAU MINUMAN DI KOTA CIMAHI**

**Fridha Farhatunnisa<sup>1</sup>, Anissa Yuniar Larasati<sup>2</sup>**

Universitas Jenderal Achmad Yani<sup>1,2</sup>

[fridhafarhatunnisa\\_21p116@ak.unjani.ac.id](mailto:fridhafarhatunnisa_21p116@ak.unjani.ac.id)<sup>1</sup>, [anissa.yuniar@lecture.unjani.ac.id](mailto:anissa.yuniar@lecture.unjani.ac.id)<sup>2</sup>

**ABSTRACT**

*This study aims to examine the effect of modernization of the tax administration system, tax knowledge, and tax sanctions on taxpayer compliance at PBJT on Food and/or Beverages in Cimahi City. The sample used in this study were PBJT taxpayers on food and/or beverages in Cimahi City. Data were collected using incidental sampling method. The number of questionnaires collected was 70 questionnaires out of 70 questionnaires distributed. This research was analyzed using multiple regression analysis models. The findings of this study indicate that the Modernization of the Tax Administration System partially affects the Compliance of PBJT Taxpayers on Food and /or Beverages in Cimahi City. Simultaneously, Modernization of Tax Administration System, Knowledge of Taxation, and Tax Sanctions affect the Compliance of PBJT Taxpayers on Food and/or Beverages in Cimahi City. There are interesting findings that tax knowledge and tax sanctions are not found to be independent variables that affect the compliance of PBJT taxpayers on Food and/or Beverages in Cimahi City.*

**Keywords:** *Modernization of Tax Administration System, Tax Knowledge, Tax Sanctions, Taxpayer Compliance*

**ABSTRAK**

Penelitian ini bertujuan untuk menguji pengaruh modernisasi sistem administrasi perpajakan, pengetahuan perpajakan, dan sanksi pajak terhadap kepatuhan wajib pajak PBJT atas Makanan dan/atau Minuman di Kota Cimahi. Sampel yang digunakan dalam penelitian ini adalah Wajib Pajak PBJT atas Makanan dan/atau Minuman di Kota Cimahi. Data dikumpulkan menggunakan metode incidental sampling. Pengumpulan data dilakukan dengan penyebaran kuesioner. Jumlah kuesioner yang terkumpul sebanyak 70 kuesioner dari 70 kuesioner yang disebar. Penelitian ini dianalisis dengan menggunakan model analisis regresi berganda. Temuan penelitian ini menunjukkan bahwa Modernisasi Sistem Administrasi Perpajakan berpengaruh secara parsial terhadap Kepatuhan Wajib Pajak PBJT atas Makanan dan/atau Minuman di Kota Cimahi. Sedangkan Pengetahuan Perpajakan dan Sanksi Pajak tidak berpengaruh secara parsial terhadap Kepatuhan Wajib Pajak PBJT atas Makanan dan/atau Minuman di Kota Cimahi. Secara simultan, Modernisasi Sistem Administrasi Perpajakan, Pengetahuan Perpajakan, dan Sanksi Pajak berpengaruh terhadap Kepatuhan Wajib Pajak PBJT atas Makanan dan/atau Minuman di Kota Cimahi. Terdapat temuan menarik bahwa pengetahuan perpajakan dan sanksi pajak tidak ditemukan menjadi variabel independen yang mempengaruhi kepatuhan wajib pajak PBJT atas Makanan dan/atau Minuman di Kota Cimahi.

**Kata Kunci:** Modernisasi Sistem Administrasi Perpajakan, Pengetahuan Perpajakan, Sanksi Pajak, Kepatuhan Wajib Pajak

**INTRODUCTION**

Indonesia is a country that implements regional autonomy, where each region is given the authority to manage sources of regional Original Revenue (PAD) independently. One of the main components of PAD is local taxes, which are used to finance

community services and regional development. Specific Goods and Services Tax (PBJT) on food and/or beverages, previously known as Restaurant Tax, is one of the main tax sources in Cimahi City, which in 2023, PBJT on Food and/or Beverages contributed up to 49% of the total PAD. This revenue will become a regional

treasury that can be used to meet the needs of services and provisions that benefit the community (Tantowi et al., 2024).

Based on data from the Cimahi City Regional Revenue Management Agency (BAPPENDA), tax revenues on PBJT on Food and/or Beverages in Cimahi City are as follows:

**Table 1 . Tax revenue for PBJT on Food and/or Beverages in Cimahi City 2019-2023 Period**

Year	Target	Realization	Growth in Tax Realization (%)
2019	14.000.000.000	16.142.485.383	0
2020	12.206.500.868	13.838.928.732	-14
2021	14.278.402.073	17.018.807.906	23
2022	18.928.157.562	23.132.936.631	36
2023	24.951.164.757	25.426.661.921	10

Source : Data processed in 2024

Based on the data in Table 1, it can be seen that from 2019-2023 the realization of PBJT revenue on Food and/or Beverages always exceeds the set target. Thus, PBJT on Food and/or Beverages actually has good potential. However, the realization of PBJT revenue on Food and/or Beverages in Cimahi City still fluctuates. The Head of Sub Division of Supervision, Control and Counseling of Regional Tax in Cimahi City, Redi Restian conveyed that this fluctuation was influenced by the low ability of some taxpayers to fulfill their tax obligations (ability to pay), which reflected limited financial capacity due to unstable economic conditions. In addition, the decline in the index of people's purchasing power in Cimahi City was also influential, considering that PBJT revenue on Food and/or Beverages is highly dependent on the level of public consumption.

To maximize revenue from the tax sector, high compliance is needed so that tax implementation can run in accordance with applicable regulations (Putrinur'aini & Pravitasari, 2022). Taxpayer compliance is a situation

where taxpayers fulfill all tax obligations and exercise their taxation rights (Farman, 2021). The high level of taxpayer compliance will contribute to an increase in local revenue from the tax sector, which in turn can support the achievement of prosperity and community welfare (Tri et al., 2022). According to Tjahjono (2008) in Hidayat & Gunawan (2022) taxpayer compliance refers to the attitude of taxpayers in fulfilling their tax obligations in accordance with applicable regulations.

Based on information reported by cimahikota.go.id, Head of Revenue Receipt and Control Division of Cimahi City Regional Revenue Management Agency (BAPPENDA), Faisal said that in 2023 there were 12 taxpayers who were posted with warning media because they had not fulfilled their tax obligations. The taxpayers given the warning cover various types of local taxes, 4 of which are taxpayers of Specific Goods and Services Tax (PBJT) on Food and/or Beverages. The installation of this warning media is carried out after formal billing procedures, namely the provision of warning letters up to three times that are not heeded by taxpayers. This situation reflects the low level of taxpayer compliance with PBJT on Food and/or Beverages. The low compliance of taxpayers has a negative impact on the optimization of local tax revenue, which in turn affects funding for development in Cimahi City.

The level of compliance of PBJT taxpayers on Food and/or Beverages in fulfilling their tax obligations is influenced by various factors, one of which is the modernization of the tax administration system. The implementation of this modernization brings advances in technology, especially by expanding the tax information system through a functional

approach that transforms into an integrated tax administration system (Nisaak & Khasanah, 2022). The implementation of the modernization of the tax administration system aims to increase taxpayer awareness and compliance (Hediati & Dewi, 2021). By simplifying the administrative process through the use of technology, it is expected that taxpayers will be more motivated to fulfill their tax obligations in a timely and accurate manner. The modern tax administration system undergoes refinement or improvement to improve services to taxpayers by utilizing information technology which is expected to increase taxpayer compliance and tax revenue (K. Hidayat & Amanah, 2020).

Another influencing factor is taxation knowledge. Knowledge of taxation provides very important information for taxpayers to calculate, pay, and report the amount of tax due (Zulma, 2020). Tax knowledge owned by taxpayers is very fundamental, because of an adequate understanding of taxes, taxpayers will find it easier to carry out their tax obligations (Soda et al., 2021). Z Zulkarnair & Iskandar (2019) state that tax knowledge can increase the willingness of taxpayers to pay taxes. The more tax knowledge a taxpayer has, the higher the taxpayer's compliance (Nasiroh & Afiqoh, 2023).

The last factor that affects taxpayer compliance is tax sanctions. In an effort to improve tax compliance, the Indonesian government has imposed tax sanctions as a consequence for taxpayers who violate tax regulations, either intentionally or unintentionally (Fitriyah & Muzakki, 2024). The application of sanctions to taxpayer compliance has a significant impact in encouraging compliance actions among the public (Cynthia, 2024). The greater the level of tax sanctions, the higher the taxpayer

compliance, because the consequences of violations given are able to make taxpayers more careful and encouraged to comply with tax provisions (Chandra & Sandra, 2020).

Based on previous studies, there are still significant differences in results. In addition, studies on the effect of modernization of the tax administration system, tax knowledge, and tax sanctions on PBJT taxpayers on Food and/or Beverages are still limited, especially in Cimahi City, West Java. Therefore, this condition encourages researchers to carry out further research on these three variables as factors that can influence taxpayer compliance, with the hope of producing more valid and accurate findings.

Based on the above background, the authors are interested in conducting a study entitled "THE EFFECT OF MODERNIZATION OF THE TAX ADMINISTRATION SYSTEM, TAX KNOWLEDGE AND TAX SANCTIONS ON TAXPAYER COMPLIANCE AT PBJT ON FOOD AND / OR BEVERAGES".

The research questions are as follows:

1. How is the partial effect of Modernization of Tax Administration System on Taxpayer Compliance of PBJT on Food and/or Beverages in Cimahi City?
2. How is the partial effect of Taxation Knowledge on PBJT Taxpayer Compliance on Food and/or Beverages in Cimahi City?
3. How is the partial effect of Tax Sanctions on Taxpayer Compliance of PBJT on Food and / or Beverages in Cimahi City?
4. How is the simultaneous influence of Modernization of Tax Administration System, Knowledge of Taxation, and Tax Sanctions on Taxpayer Compliance of PBJT on Food and/or Beverages in Cimahi City?

## **Literature Review and Hypothesis**

### **Theory of Planned Behavior**

Theory of Planned Behavior is a theory developed by Ajzen (1991) to predict and explain human behavior in certain situations, especially those that require planning. This theory is a development of the Theory of Reasoned Action by Fishbein and Ajzen (1975). This theory involves three main elements that influence a person's intention to behave, namely attitudes towards behavior, subjective norms, and perceived behavioral control.

According to Ajzen (1991), TPB is suitable for explaining behaviors that require planning, because this theory not only includes factors that influence individuals' intentions, but also control factors that determine their ability to realize these intentions. Therefore, TPB provides a more complete explanation of the various factors that influence a person in doing or not doing a certain behavior.

### **Taxpayer Compliance**

According to Rahayu (2017) tax compliance is compliance in fulfilling tax obligations must be carried out based on the appropriate truth. Most of the responsibility in fulfilling tax obligations lies with the taxpayer, not with the tax authorities as tax collectors. Tax compliance refers to the obedience of taxpayers in implementing applicable tax provisions. Compliant taxpayers are those who disciplinedly fulfill tax obligations in accordance with applicable laws and regulations.

According to Rahayu & Devano (2006) Tax Compliance can be measured by the following indicators :

1. Register as a taxpayer
2. Calculating tax by the taxpayer
3. Paying tax is done by the taxpayer
4. Reporting is done by the taxpayer

### **PBJT on Food and/or Beverages**

Definition of Specific Goods and Services Tax on Food and/or Beverages based on Cimahi City Regional Regulation (PERDA) Number 8 of 2023 concerning Regional Taxes and Regional Retribution: "Food and/or Beverages are food and/or beverages provided, sold and/or delivered, either directly or indirectly, or through orders by restaurants."

Based on Cimahi City Regional Regulation (PERDA) Number 8 of 2023 on Regional Tax and Retribution, the object of Specific Goods and Services Tax (PBJT) on Food and/or Beverages includes restaurants that provide serving services in the form of tables, chairs, and tableware, as well as catering services that include the process of providing up to serving food based on orders, including in certain locations on request. However, businesses with a turnover of less than Rp.10,000,000 per month, convenience stores that do not specialize in selling food/beverages, food/beverage factories, and lounge facilities at airports are not the object of this tax. The tax subject is the consumer of certain goods and services, while the taxpayer is an individual or entity that sells, delivers, or consumes certain goods and services. The tax base is determined from the amount of payment received by the food/beverage provider, with a rate of 10% and the tax period is levied every calendar month.

### **Modernization of the Tax Administration System**

According to (Amalia & Anwar, 2023) the definition of modernization of the tax administration system is a step taken by the government to take advantage of developments in science and technology in order to optimize tax revenue. This initiative reflects the application of the principles of good

governance through the development of a transparent and accountable tax administration system with the support of increasingly advanced technology.

According to Ainiyah & Febriani (2023) Modernization of the Tax Administration System can be measured by the following indicators :

1. Modernization of effective and efficient tax administration system
2. Modernization of the tax administration system is simple and easy for taxpayers to understand.
3. Modernization of tax administration has provided many benefits for taxpayers.

### **Taxation Knowledge**

According to Nevy & Hendratno (2021) taxation knowledge reflects the ability of taxpayers to fulfill their tax obligations as a form of contribution to state development, which is expected to be carried out voluntarily with full awareness of the important role of taxes in supporting national progress.

According to Sunanta & Leonardo (2021) Taxation Knowledge can be measured by the following indicators :

1. Taxpayer knowledge of tax regulations
2. Taxpayer knowledge of the tax function
3. Taxpayer knowledge of registration as a taxpayer
4. Taxpayer knowledge of tax reporting procedures
5. Taxpayer knowledge of tax payment procedures

### **Tax Sanctions**

Tax law enforcement plays an important role in creating a society that is aware, loyal, and obedient to tax obligations (Waid, 2020). One form of tax law enforcement is the application of tax sanctions, which aims to encourage taxpayers to fulfill their tax obligations.

According to (Mardiasmo, 2013), the definition of tax sanctions is a guarantee that the provisions of tax laws and regulations will be obeyed by taxpayers. This sanction also functions as a prevention tool (preventive) so that taxpayers do not violate applicable tax norms.

According to Mulyati & Ismanto (2021) Tax Sanctions can be measured by the following indicators :

1. Delay in reporting and paying taxes must be penalized
2. Level of sanction implementation
3. Sanctions are used to increase taxpayer compliance
4. Removal of sanctions increases taxpayer compliance.

### **Hypothesis Development**

Modernization of the tax administration system is the government's effort to make changes aimed at increasing the compliance of PBJT taxpayers on Food and/or Beverages in paying taxes. Along with technological advances and developments made by the Directorate General of Taxes (DGT), the higher the level of taxpayer compliance with their tax obligations (Anggraeni & Lenggono, 2021). This is due to the convenience offered by the system, which allows PBJT taxpayers on Food and/or Beverages to fulfill tax obligations more efficiently, thereby reducing the reasons for not paying taxes (Fernanda et al., 2024). The optimal implementation of modernization of the tax administration system will encourage taxpayers, especially individuals, to carry out their tax obligations properly, such as registration, calculation, proper tax payment, and tax reporting in accordance with applicable regulations (Cahyani & Basri, 2022). Therefore, it is also strengthened by previous research Litawan & Nuratama (2021) which

states that the modernization of the tax administration system has a positive and significant effect on restaurant taxpayer compliance.

Tax knowledge refers to tax-related information owned by taxpayers, which can be used as a basis for making decisions or taking steps in fulfilling their rights and obligations in the field of taxation (Kartikasari & Yadnyana, 2020). With good knowledge of PBJT on Food and/or Beverages, taxpayers have a stronger intention and are more able to fulfill their tax obligations in a timely manner. Research conducted by Samrin et al (2023) states that taxation knowledge has a positive effect on restaurant taxpayer compliance. In addition, research conducted by Aska & Umaimah (2022) states that taxation knowledge has a positive and significant effect on restaurant taxpayer compliance.

Tax sanctions are one of the important tools used by the government to encourage taxpayer compliance in carrying out tax obligations. The application of sanctions to taxpayers aims to ensure compliance with tax regulations, where the legal force attached to these sanctions tends to increase public compliance. Sanctions also create a deterrent effect and fear of the penalties that can be imposed in the event of a violation (Hazmi et al., 2020). Then, the greater the level of tax sanctions, the higher the compliance of PBJT taxpayers on Food and / or Beverages, because the consequences of violations given are able to make taxpayers more careful and encouraged to comply with tax provisions (Chandra & Sandra, 2020). Research conducted by Rahmahtullah et al (2024) states that tax sanctions have a positive effect on restaurant taxpayer compliance. In addition, research conducted by Sari & Asy'ari (2021) tax sanctions have a

positive effect on restaurant taxpayer compliance.

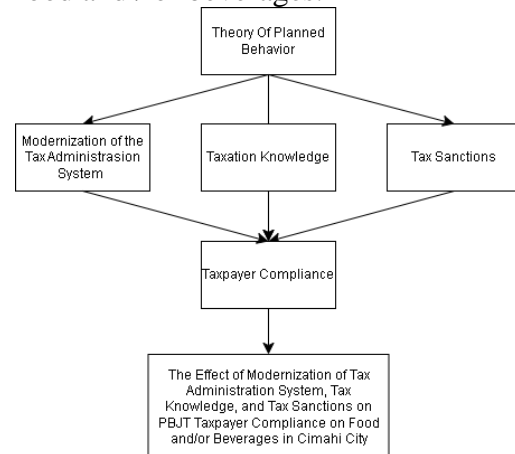
The following hypothesis was formulated based on the discussion above:

H1: Modernization of the tax administration system partially affects the compliance of PBJT taxpayers on food and/or beverages.

H2: Tax knowledge partially affects the compliance of PBJT taxpayers on food and/or beverages.

H3: Tax sanctions have a partial effect on the compliance of PBJT taxpayers on food and / or beverages

H4: Modernization of the tax administration system, tax knowledge, and tax sanctions simultaneously affect the compliance of PBJT taxpayers on food and / or beverages.



**Figure 1. Frame of Mind**

## RESEARCH METHOD

This study uses a causality design with quantitative methods and focuses on examining the effect of modernization of the tax administration system, tax knowledge, and tax sanctions on taxpayer compliance. The population in this study were PBJT taxpayers on food and/or beverages registered at the Cimahi City Revenue Management Agency (BAPPENDA) in 2023 as many as 232 taxpayers. Furthermore, 70 samples were measured using the Slovin

Formula. The method used is convenience sampling, which is based on ease of access, namely selecting members of the population who are easy to reach, easy to meet, and willing to provide information (Sanusi, 2019).

This study uses ordinal data obtained from a Likert scale. To analyze ordinal scale data, the data first needs to be converted to an interval scale. The conversion process is carried out using the Method Successive Interval (MSI), which is operated through an application integrated in the Microsoft Excel program. The MSI method is one way that can be used in transforming ordinal-scale data into interval-scale data (Ningsih & Dukalang, 2020).

Several tests have been conducted to increase the credibility of the research findings, such as Pearson correlation test for validity, reliability test using Cronbach's Alpha value, classical assumption test for data normality test, multicollinearity test and heteroscedasticity test. Also multiple linear regression tests and hypothesis testing. Various variable indicators were tested, as presented in Table 2 :

**Table 2. Variables and Operational**

Variabel	Indikator	Skala
<b>Taxpayer Compliance (Y)</b> (Rahayu & Devano, 2006)	1) Register as a taxpayer 2) Calculating tax by the taxpayer 3) Paying tax is done by the taxpayer 4) Reporting is done by the taxpayer	Ordinal
<b>Modernization of Tax Administration System (X1)</b> (Ainiyah & Febriani, 2023)	1) Modernization of effective and efficient tax administration system 2) Modernization of the tax administration system is simple and easy for taxpayers to understand. 3) Modernization of tax administration has provided many benefits for taxpayers	
<b>Taxation Knowledge (X2)</b> (Sunanta & Leonardo, 2021)	1) Taxpayer knowledge of tax regulations 2) Taxpayer knowledge of the tax function 3) Taxpayer knowledge of registration as a taxpayer 4) Taxpayer knowledge of tax reporting procedures 5) Taxpayer knowledge of tax payment procedures	
<b>Tax Sanctions (X3)</b> (Mulyati & Ismanto, 2021)	1) Delay in reporting and paying taxes must be penalized 2) Level of sanction implementation 3) Sanctions are used to increase taxpayer compliance 4) Removal of sanctions increases taxpayer compliance.	

The research hypothesis was analyzed using multiple linear regression analysis. In this study, this method was

chosen because there is one dependent variable and three independent variables that need to be analyzed (Sugiyono, 2019). The regression equation is expressed as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Keterangan :

- Y = Dependent Variable (Taxpayer Compliance)
- $\alpha$  = Constant
- $\beta_1$ - $\beta_3$  = Regression Coefficient or Direction Coefficient  $X_1$ - $X_3$
- $X_1$  = Modernization of Tax Administration System
- $X_2$  = Taxation Knowledge
- $X_3$  = Tax Sanctions
- e = Error Term

## RESULT AND DISCUSSION

### Research Result

#### Characteristics of Respondents

Table 3 shows the characteristics of respondents:

**Table 3. Characteristics of Respondents**

Name	Number Of Respondents	Percentage
<b>Gender</b>		
Male	40	57%
Female	30	43%
Total	70	100%
<b>Education</b>		
SMP	1	1%
SMA	26	37%
D3	10	14%
S1	32	46%
S2	1	1%
Total	70	100%
<b>Business Location</b>		
Cimahi South	34	49%
Cimahi North	15	21%
Central Cimahi	21	30%
Total	70	100%

Source : Data processed in 2024

Based on tabel 3, from the data of 70 respondents who became the object of this study, it can be seen that most of the

male respondents were 57% and female respondents were 43%. Thus male respondents were the most respondents in this study. Then, it can be seen that respondents with the latest education S2 are 1%, respondents with the last education S1 are 46%, respondents with the last education D3 are 14%, respondents with the last education SMA are 37% and respondents with the last education SMP are 1%. Thus respondents with the latest S1 education were the most respondents in this study. And, it can be seen that most of the respondents with business locations in South Cimahi amounted to 49%, respondents with business locations in Central Cimahi amounted to 30% and respondents with business locations in North Cimahi amounted to 21%. Thus respondents with a business location in South Cimahi were the most respondents in this study.

### Validity Test

Table 4 shows that the questionnaire statement items are valid:

**Table 4. Validity Test Result**

Number	Variables	Result	Conclusion
1	Modernization of Tax Administration System (X1)	Value rcount > rtabel	Valid
2	Taxation Knowledge (X2)	Value rcount > rtabel	Valid
3	Tax Sanctions (X3)	Value rcount > rtabel	Valid
4	Taxpayer Compliance (Y1)	Value rcount > rtabel	Valid

Source: IBM SPSS Ver.27,2024-Output

### Reability Test

Table 5 shows that the questionnaire statement items are declared reliable:

**Table 5. Reability Test Result**

Number	Variables	Result	Conclusion
1	Modernization of Tax Administration System (X1)	Cronbach's Alpha value > 006	Reliable
2	Taxation Knowledge (X2)	Cronbach's Alpha value > 006	Reliable
3	Tax Sanctions (X3)	Cronbach's Alpha value > 006	Reliable
4	Taxpayer Compliance (Y1)	Cronbach's Alpha value > 006	Reliable

Source: IBM SPSS Ver.27,2024-Output

### Classic Assumption Test

Table 6 shows that this examination is free from the classical assumption test :

**Table 6. Assumption Test Result Classic**

Number	Method	Result	Conclusion
1	Normality Test	The Kolmogorov-Smirnov value is 0.175 > 0.05.	Normal Distribution
2	Multicollinearity Test	Tolerance value > 0.10 and VIF value < 10	No Multicollinearity
3	Heteroscedasticity Test	The Spearman's Rank-Test value is 0.995 > 0.05	No Heteroscedasticity

Source: IBM SPSS Ver.27,2024-Output

### Multiple Linear Regression Analysis

Table 7 shows the results of the multiple linear regression test examination :

**Table 7. Multiple Linear Regression Analysis Test**

Model		Coefficient <sup>a</sup>	
		Unstandardized Coefficient	
		B	Std. Error
1	(Constant)	6.389	2.646
	Modernization of Tax Administration System	0.627	0.168
	Taxation Knowledge	0.238	0.127
	Tax Sanctions	0.25	0.117

a. Dependent Variable: Taxpayer Compliance

Source: IBM SPSS Ver.27,2024-Output

Based on Table 7, the regression equation is formulated with  $Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + e$ , then the regression equation in this study is arranged as follows:

$$Y = 6.389 + 0.627 + 0.238 + 0.250 + e$$

From the results of the multiple regression equation, each variable can be interpreted as follows:

1. The value of  $\alpha$  of 6.389 is a constant or a state when the taxpayer compliance variable has not been influenced by other variables, namely the modernization of the tax administration system (X1), tax knowledge (X2), and tax sanctions (X3).
2.  $b_1$   $x_1$  (X1 regression coefficient value) is 0.627, indicating that every



1 unit increase in the tax administration system modernization variable will reduce taxpayer compliance by 0.627.

3.  $b_2 \times x_2$  (X2 regression coefficient value) is 0.238, meaning that every increase in the taxation knowledge variable by 1 and other independent variables have a fixed value, there will be a decrease in taxpayer compliance by 0.238.
4.  $b_3 \times x_3$  (X3 regression coefficient value) of 0.250, indicates that the tax sanction variable has an influence on taxpayer compliance, meaning that each unit increase in the tax sanction variable will affect taxpayer compliance by 0.250.

### Test Coefficient of Determination ( $R^2$ )

**Table 8. Test Results of the Coefficient of Determination ( $R^2$ )**

Model Summary <sup>b</sup>				
Model	R	R Square	R Square Adjustment	Estimasi Std. Error
1	.699 <sup>a</sup>	0.488	0.465	3.35719

a. Predictors: (Constant), Tax Sanctions, Taxation Knowledge, Modernization of Tax Administration System

b. Dependent Variable: Taxpayer Compliance

Source: IBM SPSS Ver.27,2024-Output

Based on table 8 above shows the R Square value of 0.488 or 48.8%. This shows that the ability of the independent variables, namely the modernization of the tax administration system, tax knowledge, and tax sanctions in explaining the dependent variable, namely PBJT taxpayer compliance on Food and / or Beverages in Cimahi City is 48.8%. While the other 51.2% is influenced by other variables not examined in this study.

### Hypothesis Test

**Table 9. T-statistic Hypothesis Test Results**

		Coefficient <sup>a</sup>		Standardized Coefficient Beta	t	Sig.
Model		Unstandardized Coefficient				
		B	Std. Error			
1	(Constant)	6.389	2.646		2.415	0.019
	Modernization of Tax Administration System	0.627	0.168	0.415	3.725	<.001
	Taxation Knowledge	0.238	0.127	0.202	1.866	0.066
	Tax Sanctions	0.25	0.117	0.224	2.138	0.036

a. Dependent Variable: Taxpayer Compliance

Source: IBM SPSS Ver.27,2024-Output

**Table 10. F-statistic Hypothesis Test Results**

ANOVA <sup>a</sup>					
Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	710.17	3	236.723	21.003	<.001 <sup>b</sup>
Residual	743.869	66	11.271		
Total	1454.038	69			

a. Dependent Variable: Taxpayer Compliance

b. Predictors: (Constant), Tax Sanctions, Taxation Knowledge, Modernization of Tax Administration System

Source: IBM SPSS Ver.27,2024-Output

### The Effect of Modernization of Tax Administration System on Taxpayer Compliance

The results of data testing for the tax administration system modernization variable show a tcount value of 3.725 > from the t table of 1.997, and a significance value of 0.001 < 0.05. This indicates that  $H_0$  is rejected and  $H_a$  is accepted. The findings of this study support the initial hypothesis which states that the modernization of the tax administration system affects taxpayer compliance. This is relevant to previous research by Litawan & Nuratama (2021), which also states that the modernization of the tax administration system affects taxpayer compliance.

### The Effect of Tax Knowledge on Taxpayer Compliance

The results of data testing for the tax knowledge variable show a tcount value of 1.866 < from the t table of 1.997, and a significance value of 0.66 > 0.05. This indicates that  $H_0$  is accepted and  $H_a$  is rejected. The findings of this study do not support the initial hypothesis which states that knowledge has an effect on taxpayer compliance. This is relevant to previous research by (Bangki & Dewi, 2023), which also states that tax

knowledge has no effect on taxpayer compliance.

### **The Effect of Tax Sanctions on Taxpayer Compliance**

The results of data testing for the tax sanction variable show a  $t$ -count value of  $2.138 < t$  table of  $1.997$ , and a significance value of  $0.36 < 0.05$ . This indicates that  $H_0$  is accepted and  $H_a$  is rejected. The findings of this study do not support the initial hypothesis which states that tax sanctions affect taxpayer compliance. This is relevant to previous research by (Gunawan et al., 2022), which also states that tax sanctions have no effect on taxpayer compliance.

## **CONCLUSIONS AND RECOMMENDATIONS**

### **Conclusions**

The research results show:

1. Modernization of Tax Administration System has a partial effect on PBJT Taxpayer Compliance on Food and/or Beverages in Cimahi City.
2. Knowledge of Taxation has no partial effect on PBJT Taxpayer Compliance on Food and/or Beverages in Cimahi City.
3. Tax Sanctions have no partial effect on PBJT Taxpayer Compliance on Food and/or Beverages in Cimahi City.
4. Modernization of Tax Administration System, Tax Knowledge, and Tax Sanctions have a simultaneous effect on PBJT Taxpayer Compliance on Food and/or Beverages in Cimahi City.

### **Recommendation**

Based on the results of the research and discussion presented, the authors provide several suggestions that are expected to be input for:

1. For Researchers

It is recommended to add other variables that may affect taxpayer compliance and it is recommended to use a larger population or sample so that the research results are accurate.

2. For Taxpayers

Taxpayers are advised to improve their understanding of taxation, report and pay taxes on time, and utilize available facilities to facilitate the taxation process.

## **Study Limitations and Recommendations**

The limitations of the authors in this study are:

1. The limitation of this research is only shown to PBJT Taxpayers on Food and/or Beverages in Cimahi City in the form of a questionnaire so that the author has difficulty obtaining data quickly so that it hampers in conducting research.
2. The limitations of this study are only getting 70 samples of respondents, therefore further researchers should use more samples so that the results obtained are maximized.
3. The limitations of research using questionnaires so that sometimes the answers given by respondents show circumstances that are not in accordance with what happened or are not true.

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