Analysis of the Effect of Self-Assessment System, Gender, Employment Background, Tax Audit, Tax Sanctions, and Modernization of Tax Administration System on the Level of Individual Taxpayer Compliance (Case Study on KP2KP Purwodadi)

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ABSTRACT: *In this research, the researcher would like to identify the effect of the self-assessment system, gender, employment background, tax inspection, tax sanctions, and modernization of the tax administration system on the level of compliance of individual taxpayers on KP2KP Purwodadi. This study uses the theory of planned behavior. This research is a quantitative study. The population used in this study are individual taxpayers of Grobogan Regency who are registered at KP2KP Purwodadi in 2019-2020. The sample to be used in this research is 100 people from the population. The data collection technique used in this study to obtain data and information related to individual taxpayer compliance is through a questionnaire, by distributing or distributing a list of questions to respondents by researchers to KP2KP in Purwodadi. In this study, the variables used consisted of the dependent variable and the independent variable. By using 7 variables consisting of 6 independent variables namely; self-assessment system, gender, work background, tax audit, tax sanctions, and modernization of the tax administration system, as well as 1 dependent variable namely; taxpayer compliance. The method of analyzing data in this research are Descriptive Statistical Analysis, the Quality of Data Collection Test, Validity Test, Reliability Test, Classical Assumption Test, Normality Test, Multicollinearity Test, Heteroscedasticity Test, Hypotesis Test, F Test, Multiple Regression Analysis, t-test, Determination Coefficient (R^2) Test. The results show that the variable self-assessment system show that the self-assessment system has an effect on individual taxpayer compliance, so that H_1 is accepted; the gender variable show that gender has no effect on individual taxpayer compliance, so H_2 is rejected; employment background variable show that employment background has no effect on individual taxpayer compliance, so H_3 is rejected; the tax audit variable show that tax audits have no effect on individual taxpayer compliance, so H_4 is rejected; the tax penalty variable show that tax sanctions have no effect on individual taxpayer compliance, so H_5 is rejected; and the modernization of the tax administration system variable show that the modernization of the tax administration system has an effect on individual taxpayer compliance, so that H_6 is accepted.*

Keywords: Self-Assessment System, Gender, Employment Background, Tax Audit, Tax Sanctions, Modernization of Tax Administration System, Individual Taxpayer Compliance

I. INTRODUCTION

Taxes are one source of domestic state revenue that makes a major contribution to financing development interests and state expenditures which are realized in the State Revenue and Expenditure Budget. State revenues sourced from taxes continue to increase from year to year. The tax revenue target always increases from year to year, but in realizing it the target set cannot be achieved. However, state revenues originating from taxes have always increased compared to revenues in previous years. This increase in tax revenue is a major advantage for the country, and an important step in making Indonesia an independent country and free from foreign debt.

Efforts to increase state revenues originating from taxes continue to be carried out by the government, and it is hoped that it will also increase the compliance of individual taxpayers in calculating, paying, and reporting taxes in a disciplined and timely manner. So that taxpayers have an active role in fulfilling their tax obligations. A person's taxpayer compliance can be influenced by several factors, the first of which is the self-assessment system, gender, work background, examination, tax sanctions, and modernization of the tax administration system.

Based on the background described above, the authors are interested in researching factors that can affect taxpayer compliance by taking the thesis title "Analysis of the Influence of Self-Assessment Systems, Gender, Employment Background, Tax Inspection, Tax Sanctions, and Modernization of Administrative Systems Taxation on the Compliance Level of Individual Taxpayers (Case Study at KP2KP Purwodadi)".

In this research, the researcher would like to identify the effect of the self-assessment system, gender, employment background, tax inspection, tax sanctions, and modernization of the tax administration system on the level of compliance of individual taxpayers on KP2KP Purwodadi. To investigate that, the following questions are supposed to be:

1. Does the self-assessment system affect the level of individual taxpayer compliance?
2. Does gender affect individual taxpayer compliance?
3. Does work background affect individual taxpayer compliance?
4. Does the tax audit affect individual taxpayer compliance?
5. Does tax sanction affect individual taxpayer compliance?
6. Does the modernization of the tax administration system affect individual taxpayer compliance?

II. MATERIAL AND METHODS

2.1 Description of The Context and Material

This study uses the theory of planned behavior. This theory of planned behavior (TPB) explains that the behavior caused by individuals arises because of the intention to behave. Based on the TPB model, tax provisions can be complied with by an individual if the individual has the intention within himself. The emergence of the intention to behave obediently towards taxes is influenced by three factors (Mustikasari, 2007), namely: Behavioral beliefs, Normative Beliefs, and Control Beliefs.

Taxes are the main source of state revenue that can be used to finance state expenditure and development (Waluyo and Wirawan, 2002).

Taxpayer compliance is the fulfillment of tax obligations carried out by taxpayers to contribute to the development of the State (Ananda et al, 2015).

The self-assessment system is a method of collecting taxes that gives confidence to taxpayers to be active in fulfilling their tax obligations, namely calculating, depositing, and reporting their taxes (Lasmaya and Fitriani, 2017).

Gender in psychology is defined as a description of the nature, attitude, and behavior of men and women, thus gender can affect a person's attitude in making decisions based on each individual's characteristics (Nugraha, 2019).

Work background is work that is currently a profession or is being carried out, consisting of private employees, entrepreneurs, lecturers and teachers, civil servants other than lecturers and teachers, laborers, honorary workers, and others (Fitriyani et al, 2014).

Based on the Regulation of the Minister of Finance of the Republic of Indonesia Number 17/PMK. 03/2013 Article 1 point 2 states that an audit is a series of activities to seek, collect and process data or other information to test compliance with tax obligations.

Tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be complied with/obeyed/obeyed by taxpayers.

The modern tax administration system can be classified as an external factor that influences taxpayers to carry out their tax compliance (Ameur and Tkiouat, 2016).

2.2 Hypothesis

H1: The self-assessment system affects individual taxpayer compliance.

H2: Gender affects individual taxpayer compliance.

H3: Work background affects individual taxpayer compliance.

H4: Audit affects individual taxpayer compliance.

H5: Tax sanction affects individual taxpayer compliance.

H6: Modernization of the tax administration system affects individual taxpayer compliance.

2.3 Research Method

This research is a quantitative study that will examine the effect of the self-assessment system, gender, employment background, tax audits, tax sanctions, and modernization of the tax administration system on the level of individual taxpayer compliance. The population used in this study are individual taxpayers of Grobogan Regency who are registered at KP2KP Purwodadi in 2019-2020. The sample to be used in this research is 100 individual taxpayers of Grobogan Regency who are registered at KP2KP Purwodadi which have been taken using the convenience sampling method. The sample size in this study was determined by the Slovin formula with an error tolerance limit of 10%.

The type of data used in this study is primary data obtained directly from the answers to questionnaires from respondents who were sent to KP2KP Purwodadi. The data collection technique used in this study to obtain data and information related to individual taxpayer compliance is through a questionnaire, by distributing or distributing a list of questions to respondents by researchers to KP2KP in Purwodadi. In this study, the variables used consisted of the dependent variable and the independent variable. By using 7 variables consisting of 6 independent variables namely; self-assessment system, gender, work background, tax audit, tax sanctions, and modernization of the tax administration system, as well as 1 dependent variable namely; taxpayer compliance. This study uses quantitative data analysis methods with the help of the SPSS 20 program which is an application program used to perform statistical calculations in testing data. The data analysis technique used in this study is the Descriptive Statistical Analysis, the Quality of Data Collection Test, Validity Test, Reliability Test, Classical Assumption Test, Normality Test, Multicollinearity Test, Heteroscedasticity Test, Hypothesis Test, F Test, Multiple Regression Analysis, t-test, Determination Coefficient (R^2) Test.

III. RESULT

3.1 Analysis Statistic Descriptive

Table 1: Rating Class Intervals

Interval	Category
$1{,}0 < a \leq 1{,}8$	Strongly Disagree
$1{,}8 < a \leq 2{,}6$	Disagree
$2{,}6 < a \leq 3{,}4$	Neutral

3,4 < a ≤ 4,2	Agree
4,2 < a ≤ 5,0	Strongly Agree

Table 2: Results of Analysis Statistic Descriptive to the Self-Assessment System

Statement	Respondent's Response					Total	Mean	Min	Max	Deviation Standard
	SD	D	N	A	SA					
SAS.1	2	6	29	45	18	100	3,710	1	5	0,902
SAS.2	2	2	20	42	34	100	4,040	1	5	0,898
SAS.3	2	0	34	43	21	100	3,810	1	5	0,837
SAS.4	1	0	23	45	31	100	4,050	1	5	0,796
SAS.5	2	0	10	52	36	100	4,200	1	5	0,778
SAS.6	2	4	10	46	38	100	4,140	1	5	0,899
SAS.7	2	0	5	52	41	100	4,300	1	5	0,745
SAS.8	2	1	6	46	45	100	4,310	1	5	0,800
SAS.9	2	0	6	46	46	100	4,340	1	5	0,768
Average Statement of Self-Assessment System							4,100			0,825

Table 3: Results Analysis Statistic Descriptive to Gender

Statement	Respondent's Response		Total
	L	P	
G	44	56	100
Average Statement of Gender			

Table 4: Results of Analysis Statistic Descriptive to Employment Background

Statement	Respondent's Response							Total
	Private Employees	Entrepreneurs	Laborers	Lecturers and Teachers	Civil Servants other than Lecturers and Teachers	Honorary	Others	
EB	32	19	3	23	3	9	11	100
Average Statement of Employment Background								

Table 5: Results of Analysis Statistic Descriptive to Tax Audit

Statement	Respondent's Response					Total	Mean	Min	Max	Deviation Standard
	SD	D	N	A	SA					
TA.1	1	1	12	68	18	100	4,010	1	5	0,659
TA.2	2	3	11	58	26	100	4,030	1	5	0,822
TA.3	1	0	28	52	19	100	3,880	1	5	0,747
TA.4	1	1	19	51	28	100	4,040	1	5	0,777
TA.5	1	2	14	63	20	100	3,990	1	5	0,718
TA.6	1	0	13	52	34	100	4,180	1	5	0,730
TA.7	1	1	13	60	25	100	4,070	1	5	0,714
TA.8	1	1	11	62	25	100	4,090	1	5	0,698
Average Statement of Tax Audit							4,036			0,733

Table 6: Results of Analysis Statistic Descriptive to Tax Sanctions

Statement	Respondent's Response					Total	Mean	Min	Max	Deviation Standard
	SD	D	N	A	SA					
TS.1	1	2	9	36	52	100	4,360	1	5	0,811
TS.2	33	33	20	10	4	100	2,190	1	5	1,125
TS.3	2	23	53	18	4	100	2,990	1	5	0,810
TS.4	1	2	24	40	33	100	4,020	1	5	0,864
Average Statement of Tax Sanctions							3,390			0,903

Table 7: Results of Analysis Statistic Descriptive to Modernization of the Tax Administration System

Statement	Respondent's Response					Total	Mean	Min	Max	Deviation Standard
	SD	D	N	A	SA					
MTAS.1	1	1	29	40	29	100	3,950	1	5	0,845
MTAS.2	1	0	30	44	25	100	3,920	1	5	0,800
MTAS.3	3	1	28	47	21	100	3,820	1	5	0,881
MTAS.4	1	2	43	37	17	100	3,670	1	5	0,817
MTAS.5	1	3	27	40	29	100	3,930	1	5	0,879
MTAS.6	4	1	29	51	15	100	3,720	1	5	0,877
Average Statement of Modernization of the Tax Administration System							3,835			0,850

Table 8: Results of Analysis Statistic Descriptive to Taxpayer Compliance

Statement	Respondent's Response					Total	Mean	Min	Max	Deviation Standard
	SD	D	N	A	SA					
TC.1	1	5	17	59	18	100	3,880	1	5	0,795
TC.2	1	3	43	35	18	100	3,660	1	5	0,844
TC.3	1	1	29	47	22	100	3,880	1	5	0,795
TC.4	1	0	14	53	32	100	4,150	1	5	0,730
TC.5	1	1	11	65	22	100	4,060	1	5	0,679
TC.6	2	0	10	67	21	100	4,050	1	5	0,702
TC.7	2	4	46	42	6	100	3,460	1	5	0,758
TC.8	1	2	23	61	13	100	3,830	1	5	0,711
TC.9	0	0	27	34	39	100	4,120	1	5	0,808
TC.10	2	9	40	31	18	100	3,540	1	5	0,958
TC.11	4	3	30	53	10	100	3,620	1	5	0,862
Average Statement of Taxpayer Compliance							3,841			0,786

Source: Data Processing 2023

The provisions for the average category of respondents' answers in the table above explain the results of respondents' responses to the variable self-assessment system, gender, work background, tax audits, tax sanctions, modernization of the tax administration system, and taxpayer compliance by calculating the mean, minimum value, maximum value, and the standard deviation for each statement so that the researcher can interpret the results of the processed questionnaire. The mean is a measure of data concentration in the form of the average value of some data which is determined by dividing the amount of data by the amount of data. The mean can describe that the data is in the range of data to be tested. The minimum value indicates the lowest value in the range of assessments for each statement item in the questionnaire. The maximum value indicates the highest value in the range of ratings for each statement item in the questionnaire, while the standard deviation value is the variation in the value of the data spread in the sample and can be used to see how close the data are using the mean value. The smaller the variation in the standard deviation value, the

more accurate it is with the mean, conversely the greater the variation in the standard deviation value, the more inaccurate it is with the mean.

The self-assessment system is an independent variable in this study, the self-assessment system variable is measured using 9 (nine) statement items that refer to tax calculations, tax payments, tax reporting, and filling out SPT forms. Responses from all respondents to the self-assessment system in detail can be seen in Table 2 above. This can be proven by the overall average score of respondents' responses to the self-assessment system of 4.100, which means that respondents agree that a self-assessment system needs to be carried out by taxpayers to encourage taxpayers to have more confidence in the existing taxation mechanism so that tax obligations can be fulfilled. correctly and on time by the taxpayer both calculating, depositing, and reporting the tax payable independently. This is evidenced by the statement item SAS.9 with the highest average score of respondents' assessments of the self-assessment system, namely 4.340, which indicates that taxpayers strongly agree with the existence of a self-assessment system and believe that taxpayers can be held accountable for fulfilling their tax obligations every month by filling out SPT form. While the lowest average score of respondents' assessments of the variable self-assessment system is in the SAS.1 statement with an average score of 3.710. The minimum value and maximum value shown in Table 2 illustrate that in the statement items related to the self-assessment system, the respondent gives a value with a range of 1 (one) as the lowest value for each statement and a range of 5 (five) as the maximum value, while the average value -the average standard deviation variation is 0.825 which states that the variation in data values is well distributed because the standard deviation value is close to 0 (zero).

Gender is an independent variable in this study, the gender variable is measured using 1 (one) statement item that refers to the gender of the respondent to provide an overview of the nature, attitude, and behavior of male and female respondents in making decisions. Responses from all respondents in detail can be seen in Table 3 above. Based on Table 3 it can be explained that the results of the responses from 100 respondents indicated that respondent who participated in this study was a female respondent.

Employment background is the independent variable in this study, the employment background variable is measured using 1 (one) statement item that refers to the type of respondent's profession to provide an overview of the nature, attitudes, and also behavior of respondents who work as private employees, entrepreneurs, workers, lecturers and teachers, civil servants other than lecturers and teachers, honorary, others in decision making. The responses from all respondents in detail can be seen in Table 4 above. Based on Table 4 above, it is explained that the results of the responses from 100 respondents indicated that the average respondent who participated in this study was a respondent who worked as a private employee.

Tax audit is the independent variable in this study, the tax audit variable is measured using 8 (eight) statement items that refer to correct tax calculations, timely tax payments and reporting, and tax fraud. Responses from all respondents to a detailed tax audit can be seen in Table 5 above. This can be proven by the overall average score of respondents' responses to tax audits of 4.036, which means that respondents agree that tax audits need to be carried out on taxpayers to encourage taxpayers to fulfill their obligations according to laws and regulations. This is evidenced by the TA.6 statement item with the highest average score in the assessment of respondents at the tax audit, namely 4.180, which indicates that the taxpayer agrees with the existence of a tax audit and believes that the taxpayer can fulfill his tax obligations following the tax laws and regulations. While the lowest average score of respondents' assessments of the tax audit variable is in the TA.3 statement with an average score of 3.880. The minimum value and maximum value shown in Table 5 illustrate that in the statement items related to tax audits, respondents provide a value with a range of 1 (one) as the lowest value for each statement and a range of 5 (five) as the maximum value, while the average value is the average standard deviation variation is 0.733 which states that the variation in data values is well distributed because the standard deviation value is close to 0 (zero).

Tax sanctions are the independent variable in this study, the tax penalty variable is measured using 4 (four) statement items that refer to taxpayer discipline, applicable regulations, and tax sanctions. Responses from all respondents in detail can be seen in Table 6 above. This can be proven by the overall average score of respondents' responses to tax sanctions of 3.390, which means that respondents agree that tax sanctions need

to be given to taxpayers to control taxpayer behavior concerning compliance with tax obligations. This is evidenced by the TS.1 statement item with the highest average score of respondents' assessments of the tax penalty variable, which is 4.360, which indicates that taxpayers strongly agree with the existence of tax sanctions and believe that taxpayers have behaved in a tax-compliant manner and have avoided sanctions or punishments. in the field of taxation. While the lowest average score of respondents' assessments of the tax penalty variable is the TS.2 statement with an average score of 2.190. The minimum value and maximum value shown in Table 6 illustrate that in the statement items related to tax audits, respondents provide a value with a range of 1 (one) as the lowest value for each statement and a range of 5 (five) as the maximum value, while the average value is the average standard deviation variation is 0.903 which states that the variation in data values is well distributed because the standard deviation value is close to 0 (zero).

The modernization of the tax administration system is an independent variable in this study, the variable of the modernization of the tax administration system is measured using 6 (six) statement items that refer to electronic systems (e-Registration, e-SPT, e-Filling), tax socialization, tax information. Responses from all respondents to the modernization of the tax administration system in detail can be seen in Table 7 above. This can be proven by the overall average score of respondents' responses to tax audits of 3.835, which means that respondents agree that modernization of the tax administration system needs to be carried out for taxpayers to facilitate and improve taxpayer compliance in fulfilling obligations. This is evidenced by the MTAS.1 statement item with the highest average score of respondents' assessments of the modernization of the tax administration system, namely 3.950 indicates that taxpayers agree with the modernization of the administrative system and believe that taxpayers can increase taxpayer compliance in fulfilling obligations by there is an electronic system that is taxed. While the lowest average score of respondents' assessments of the tax administration system modernization variable is the MTAS.4 statements with an average score of 3.670. The minimum value and maximum value shown in Table 7 illustrate that in statement items related to tax audits, respondents provide a value with a range of 1 (one) as the lowest value for each statement and a range of 5 (five) as the maximum value, while the average value is the average standard deviation variation is 0.850 which states that the variation in data values is well distributed because the standard deviation value is close to 0 (zero).

Taxpayer compliance is the dependent variable in this study, the taxpayer compliance variable is measured using 11 (eleven) statement items that refer to good and correct reporting of notification letters (SPT), compliance in calculating and paying taxes owed and arrears, and accuracy SPT reporting. Based on Table 8 it can be explained that the results of the responses from 100 indicate that the average respondent agrees with taxpayer compliance. This can be proven by the overall average score of respondents' responses to taxpayer compliance of 3.841, which means that respondents agree that taxpayer compliance needs to be done for taxpayers by considering compliance in good and correct reporting of notification letters (SPT), compliance in calculations and payment of tax payable and its arrears, and accuracy of SPT reporting. This is evidenced by the TC.4 statement item with the highest average score of respondents' assessments of taxpayer compliance, which is equal to 4.150 which indicates that taxpayers agree that they must behave obediently in paying taxes in a disciplined and timely manner. While the lowest average respondent's assessment of the tax compliance variable is the TC.7 statement with a score of 3.460. The minimum value and maximum value shown in Table 8 illustrates that in statement items related to taxpayer compliance, respondents provide a value with a range of 1 (one) as the lowest value for each statement and a range of 5 (five) as the maximum value, while the average value of the standard deviation variation is 0.786 which states that the variation in data values is well distributed because the standard deviation value is close to 0 (zero).

3.2 The Quality of Data Collection Test
3.2.1 Validity Test

Table 9: Validity Test Results Per Item Variable Questions

Item Question	r Count (Pearson Value)	r Table	Explanation
SAS.1	0,667	0,1966	Valid

SAS.2	0,634	0,1966	Valid
SAS.3	0,729	0,1966	Valid
SAS.4	0,669	0,1966	Valid
SAS.5	0,770	0,1966	Valid
SAS.6	0,710	0,1966	Valid
SAS.7	0,827	0,1966	Valid
SAS.8	0,844	0,1966	Valid
SAS.9	0,846	0,1966	Valid
G	1,000	0,1966	Valid
EB	1,000	0,1966	Valid
TA.1	0,712	0,1966	Valid
TA.2	0,780	0,1966	Valid
TA.3	0,686	0,1966	Valid
TA.4	0,703	0,1966	Valid
TA.5	0,770	0,1966	Valid
TA.6	0,790	0,1966	Valid
TA.7	0,766	0,1966	Valid
TA.8	0,841	0,1966	Valid
TS.1	0,568	0,1966	Valid
TS.2	0,383	0,1966	Valid
TS.3	0,573	0,1966	Valid
TS.4	0,608	0,1966	Valid
MTAS.1	0,602	0,1966	Valid
MTAS.2	0,664	0,1966	Valid
MTAS.3	0,716	0,1966	Valid
MTAS.4	0,816	0,1966	Valid
MTAS.5	0,732	0,1966	Valid
MTAS.6	0,788	0,1966	Valid
TC.1	0,735	0,1966	Valid
TC.2	0,658	0,1966	Valid
TC.3	0,688	0,1966	Valid
TC.4	0.654	0,1966	Valid
TC.5	0,745	0,1966	Valid
TC.6	0,754	0,1966	Valid
TC.7	0,682	0,1966	Valid
TC.8	0,797	0,1966	Valid
TC.9	0,623	0,1966	Valid
TC.10	0,365	0,1966	Valid
TC.11	0,721	0,1966	Valid

Source: Data Processing 2023

Based on table 9 data from the validity test results above, it can provide an overview of the statistical values for the 40 question items. Note that the question item column has r count ≥ r table so that the eleven question items are concluded to be valid. The value of the r table is obtained from table r, which shows that the r table for N = 100 is df = N-2 (100-2) = 100 with a two-way test significance distribution of 5% is 0.1966.

3.2.2 Reliability Test

Table 10: Reliability Test Results

Reliability Statistics

Cronbach's Alpha	N of Items
0,937	40

Source: Data Processing 2023

Based on Table 10 above, it is known that the number of question variable items in this study is 40 question items. With a Cronbach's Alpha value of 0.937. So that the value of Cronbach's Alpha > 0.60, it can be concluded that the 40 variable question items are reliable.

Table 11: Reliability Test Results Per Item Variable Questions

Item Question	Cronbach's Alpha if Item Deleted	Sig. Level	Explanation
SAS.1	0,936	0,60	Reliable
SAS.2	0,935	0,60	Reliable
SAS.3	0,934	0,60	Reliable
SAS.4	0,934	0,60	Reliable
SAS.5	0,935	0,60	Reliable
SAS.6	0,935	0,60	Reliable
SAS.7	0,934	0,60	Reliable
SAS.8	0,934	0,60	Reliable
SAS.9	0,933	0,60	Reliable
G	0,937	0,60	Reliable
EB	0,946	0,60	Reliable
TA.1	0,935	0,60	Reliable
TA.2	0,934	0,60	Reliable
TA.3	0,935	0,60	Reliable
TA.4	0,935	0,60	Reliable
TA.5	0,934	0,60	Reliable
TA.6	0,934	0,60	Reliable
TA.7	0,935	0,60	Reliable
TA.8	0,934	0,60	Reliable
TS.1	0,935	0,60	Reliable
TS.2	0,942	0,60	Reliable
TS.3	0,938	0,60	Reliable
TS.4	0,935	0,60	Reliable
MTAS.1	0,937	0,60	Reliable
MTAS.2	0,935	0,60	Reliable
MTAS.3	0,935	0,60	Reliable
MTAS.4	0,934	0,60	Reliable
MTAS.5	0,935	0,60	Reliable
MTAS.6	0,935	0,60	Reliable
TC.1	0,934	0,60	Reliable
TC.2	0,935	0,60	Reliable
TC.3	0,935	0,60	Reliable
TC.4	0,934	0,60	Reliable
TC.5	0,934	0,60	Reliable
TC.6	0,934	0,60	Reliable
TC.7	0,935	0,60	Reliable

TC.8	0,933	0,60	Reliable
TC.9	0,935	0,60	Reliable
TC.10	0,938	0,60	Reliable
TC.11	0,934	0,60	Reliable

Source: Data Processing 2023

Based on table 11 above, can provide an overview of the statistical values for the 40 question items. Pay attention to the Cronbach's Alpha If Item Deleted value column, in this table it is known that the value for the 40 question items is ≥ 0,60, it can be concluded that the 40 variable question items in this study are declared reliable.

3.3 Classical Assumption Test
3.3.1 Normality Test
Table 12: Statistical Test Results

Variable	Kolmogorov-Smirnov	Asymp. Sig. (2-tailed)	Explanation
Unstandardized Residual	0,898	0,395	Normal

Source: Data Processing 2023

Based on the SPSS output, it can be seen that the Asym.Sig. (2-tailed) the value obtained is 0.395 > 0.05 level of significance, so it is concluded that the data is normally distributed. Because the significant value obtained is greater than 0.05.

3.3.2 Multicolinearity Test
Table 13: Multicollinearity Test Results

Variable	Tolerance	VIF (Variant Inflation Factor)	Explanation
Self-Assessment System	0,486	2,056	Does Not Occur
Gender	0,841	1,189	Does Not Occur
Employment Background	0,836	1,196	Does Not Occur
Tax Audit	0,352	2,839	Does Not Occur
Tax Sanctions	0,644	1,553	Does Not Occur
The Modernization of The Tax Administration System	0,594	1,684	Does Not Occur

Source: Data Processing 2023

Based on the results of the multicollinearity test, it can be seen that all independent variables have a tolerance value of more than (> 0.1) and VIF less than (<10), so it is concluded that there are no symptoms of multicollinearity.

3.3.3 Heteroscedastisitas Test
Table 14: Heteroscedasticity Test Results

Variable	Sig	Alpha	Explanation
Self-Assessment System	0,896	> 0,05	Does Not Occur
Gender	0,248	> 0,05	Does Not Occur
Employment Background	0,601	> 0,05	Does Not Occur
Tax Audit	0,921	> 0,05	Does Not Occur
Tax Sanctions	0,073	> 0,05	Does Not Occur
The Modernization of The Tax Administration System	0,490	> 0,05	Does Not Occur

Source: Data Processing 2023

Based on the results of the heteroscedasticity test, it can be seen that all independent variables have a significant value of more than (> 0.05), so it is concluded that there is no heteroscedasticity.

3.4 Hypotesis Test
3.4.1 F Test

Table 15: F Test Results

Model		F	Sig.
1	Regression	50,851	.000[b]
	Residual		
	Total		

Source: Data Processing 2023

Based on the results of the F test in the table above it is known that F count (50.851) > F table (3.98) then H0 is rejected. So, the conclusion is that the self-assessment system, gender, work background, tax audit, tax sanctions, and modernization of the tax administration system jointly affect taxpayer compliance.

3.4.2 Multiple Regression Analysis

Table 16: Results of Multiple Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,531	2,619		0,966	0,336
	SAS	0,478	0,075	0,456	6,340	0,000
	G	-1,143	0,631	-0,099	-1,812	0,073
	EB	0,063	0,150	0,023	0,419	0,677
	TA	0,218	0,110	0,167	1,983	0,050
	TS	0,329	0,191	0,108	1,724	0,088
	MTAS	0,530	0,102	0,338	5,192	0,000

Source: Data Processing 2023

Based on the results contained in the table above, the multiple regression equation can be formulated as follows:

TC = 2.531 + 0.478 SAS – 1.143 G+ 0.063 EB + 0.218 TA + 0.329 TS+ 0.530 MTAS + e

Based on the multiple regression model above, it can be interpreted as follows:

1. A constant value of 2.531 states that if the independent variable is considered constant then the TC (Taxpayer Compliance) is 2.531
2. The regression coefficient value of the self-assessment system (SAS) variable of 0.478 has a positive relationship with taxpayer compliance, which means that if there is an increase of 1%, the level of taxpayer compliance will increase by 0.478 assuming the other independent variables are constant.
3. The regression coefficient value of the gender variable (G) -1.143 has a negative relationship with taxpayer compliance, which means that if there is an increase of 1%, the level of taxpayer compliance will decrease by -1.143 assuming the other independent variables are constant.
4. The regression coefficient value of the employment background variable (EB) of 0.063 has a positive relationship with taxpayer compliance, which means that if there is an increase of 1%, the level of taxpayer compliance will increase by 0.063 assuming the other independent variables are constant.
5. The regression coefficient value of the tax audit variable (TA) of 0.218 has a positive relationship with taxpayer compliance, which means that if there is an increase of 1%, the level of taxpayer compliance will increase by 0.218 assuming the other independent variables are constant.

6. The regression coefficient value of the tax penalty variable (TS) of 0.329 has a positive relationship with taxpayer compliance, which means that if there is an increase of 1%, the level of taxpayer compliance will increase by 0.329 assuming the other independent variables are constant.

7. The regression coefficient value of the tax administration system modernization variable (MTAS) of 0.530 has a positive relationship with taxpayer compliance, which means that if there is an increase of 1%, the level of taxpayer compliance will increase by 0.530 assuming the other independent variables remain the same.

3.4.3 t Test

Table 17: t Test Results

Variable	Sig Column	Explanation
Self-Assessment System	0,000	H_1 accepted
Gender	0,073	H_2 rejected
Employment Background	0,677	H_3 rejected
Tax Audit	0,050	H_4 rejected
Tax Sanctions	0,088	H_5 rejected
The Modernization of The Tax Administration System	0,000	H_6 accepted

Source: Data Processing 2023

Based on the t-test results table above it can be explained as follows:

1. Based on the t-test of the first hypothesis (H_1), namely the variable self-assessment system, it can be concluded that it has a significant value of 0.000, less than 0.05. This shows that H1 is accepted. It can be interpreted that the self-assessment system affects taxpayer compliance.

2. Based on the t-test of the second hypothesis (H_2), it can be concluded that the gender variable has a significant value of 0.073 greater than 0.05. This shows that H2 is rejected. It can be interpreted that gender does not affect taxpayer compliance.

3. Based on the t-test of the third hypothesis (H_3), namely the employment background variable, it can be concluded that it has a significant value of 0.677 greater than 0.05. This shows that H3 is rejected. It can be interpreted that work background does not affect taxpayer compliance.

4. Based on the t-test of the fourth hypothesis (H_4), it can be concluded that the tax audit variable has a significant value of 0.050, less than 0.05. This shows that H4 is rejected. It can be interpreted that tax audits affect taxpayer compliance.

5. Based on the t-test of the fifth hypothesis (H_5), it can be concluded that the tax penalty variable has a significant value of 0.088 greater than 0.05. This shows that H5 is rejected. It can be interpreted that tax sanctions do not affect taxpayer compliance.

6. Based on the t-test of the sixth hypothesis (H_6), namely the modernization variable of the tax administration system, it can be concluded that it has a significant value of 0.000, less than 0.05. This shows that H6 is accepted. It can be interpreted that the modernization of the tax administration system affects taxpayer compliance.

3.4.4 Determination Coefficient (R^2) Test

Table 18: Test Results for the Determinan Coefficient (R^2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.875[a]	0,766	0,751	2,872

Source: Data Processing 2023

Based on the table above, it shows that the Adjusted R Square value is 0.751 or 75%. This shows that the independent variables, namely the size of the self-assessment system, gender, work background, tax audits, tax sanctions, and tax modernization can explain the variation in the dependent variable, namely taxpayer

compliance by 75% while the remaining 25% (100% - 75%) is explained by other independent variables that are not included in this study.

IV. DISCUSSION

Based on the results of the research in table 17, it shows that the self-assessment system has a positive coefficient value of 0.478 with a significant value of 0.000 with an error rate of 0.05. These results indicate that a significant value of 0.000 <0.05 means that the first hypothesis decision is accepted, so it can be concluded that the self-assessment system has a significant effect on individual taxpayer compliance. The results of this study are in line with research conducted by (Lasmaya and Fitriani, 2017) and (Satyawati and Cahjono, 2017) stating that the self-assessment system has a significant effect on taxpayer compliance. So, it can be concluded that, if the self-assessment system is properly implemented, it will result in honest and voluntary taxpayer compliance automatically and in accordance with tax regulations. This shows that taxpayer compliance in Grobogan Regency is influenced by the self-assessment system. This condition reflects that the self-assessment system affects taxpayer compliance, because tax collection will run more effectively by calculating, depositing, and reporting taxes independently.

Based on the results of the research in table 17, it shows that gender has a coefficient value with a negative sign of -1,143 with a significant value of 0.073 with an error rate of 0.05. These results indicate that a significant value of 0.073 > 0.05 means that the decision of the second hypothesis is rejected, so it can be concluded that gender has no significant effect on individual taxpayer compliance. The results of this study are in line with research conducted by (Fitriyana et al, 2014) and (Kakunsi et al, 2017) which state that gender has no significant effect on taxpayer compliance. So, it can be concluded below, there is no gender difference between men and women in taxpayer compliance. This shows that taxpayer compliance in Grobogan Regency is not affected by gender. This condition reflects that the gender of the taxpayer does not affect taxpayer compliance, because men or women who have income have the same obligation to fulfill their tax obligations.

Based on the results of the study in table 17, it shows that employment background has a positive coefficient value of 0.063 with a significant value of 0.677 with an error rate of 0.05. These results indicate that the significant value is 0.677 > 0.05, so the third hypothesis decision is rejected, so it can be concluded that employment background has no significant effect on individual taxpayer compliance. The results of the research are in line with research conducted by (Putra et al, 2019) and (Panastuti, 2021) stating that employment background has no significant effect on taxpayer compliance. This shows that taxpayer compliance in Grobogan Regency is not influenced by employment background. This condition is understandable because the current income received by state and private employees/employees is routinely deducted by the employer. In addition, employers generally require possession of a NPWP as a condition in applying for work. In fact, several employers, both from government and private agencies, require their employees to submit annual tax returns on time. While non-employees, although they are used to carrying out their tax obligations independently. Starting from calculating, depositing, to reporting the taxes themselves. All processes that are carried out independently, if coupled with the awareness of individual taxpayers, will make them carry out their tax obligations according to what has been determined.

Based on the results of the study in table 17, it shows that the tax audit has a positive coefficient value of 0.218 with a significant value of 0.050 with an error rate of 0.05. These results indicate that the significant value is 0.050 <0.05, so the decision of the fourth hypothesis is rejected, so it can be concluded that the tax audit has a significant effect on individual taxpayer compliance. The results of the research are in line with research conducted by (Lesmana et al, 2020) and (Alya & Iqbal, 2021) stating that tax audits have no significant effect on tax compliance. This shows that taxpayer compliance in Grobogan Regency is not affected by tax audits. This condition is understandable because individual taxpayers who have a higher level of compliance are not examined than audited taxpayers, and taxpayers consider that tax audits according to law are sufficiently strict, but this also does not make individual taxpayers worry about checked. It is possible that individual taxpayers are not worried about being audited because they have a relatively small turnover so that sometimes they are not the main focus in tax revenue.

Based on the results of the research in table 17, it shows that tax sanctions have a positive coefficient value of 0.329 with a significant value of 0.088 with an error rate of 0.05. These results indicate that a significant value of 0.088 > 0.05 means that the fifth hypothesis decision is rejected, so it can be concluded that tax sanctions have no significant effect on individual taxpayer compliance. The research results are in line with research conducted by (Masruroh, 2013) and (Winerungan, 2013) which found that tax sanctions did not have a significant effect on tax compliance. This shows that taxpayer compliance in Grobogan Regency is not affected by tax sanctions. This condition can be understood that taxpayers do not fully understand tax sanctions, because there are still many taxpayers who ignore tax sanctions and there are still many taxpayers who are given sanctions for not reporting their SPT on time.

Based on the research results in table 17, it shows that the modernization of the tax administration system has a positive coefficient value of 0.530 with a significant value of 0.000 with an error rate of 0.05. These results indicate that a significant value of 0.000 <0.05 means that the sixth hypothesis decision is accepted, so it can be concluded that the modernization of the tax administration system has a significant effect on individual taxpayer compliance. The results of this study are in line with research conducted by (Mustikawati, 2015) and (Sari et al, 2019) which found that the modernization of the tax administration system had a significant effect on tax compliance. This shows that taxpayer compliance in Grobogan Regency is influenced by the modernization of the tax administration system. This condition is understandable because the modernization of the tax administration system is able to provide many conveniences to taxpayers in implementing it. The existence of a modern tax administration system based on e-system is said to be better if it is able to accommodate taxpayers in fulfilling their tax obligations effectively and efficiently.

V. CONCLUSION

Based on the results of the discussion of data analysis through proving the hypothesis of the issues raised regarding the influence of the self-assessment system, gender, employment background, tax audits, tax sanctions, and modernization of taxation on individual taxpayer compliance at KP2KP Purwodadi which has been explained in CHAPTER IV, it can be concluded from this study as follows:

1. The results of the research on the variable self-assessment system show that the self-assessment system has an effect on individual taxpayer compliance, so that H_1 is accepted.
2. The results of the research on the gender variable show that gender has no effect on individual taxpayer compliance, so H_2 is rejected.
3. The results of the study of the work background variable show that employment background has no effect on individual taxpayer compliance, so H_3 is rejected.
4. The results of the research on the tax audit variable show that tax audits have no effect on individual taxpayer compliance, so H_4 is rejected.
5. The results of the research on the tax penalty variable show that tax sanctions have no effect on individual taxpayer compliance, so H_5 is rejected.
6. The results of the research on the modernization of the tax administration system variable show that the modernization of the tax administration system has an effect on individual taxpayer compliance, so that H_6 is accepted.

Based on the research that has been done, it can be suggested to a number of things as follows:
1. For further researchers.
   a. Future researchers are expected to expand the scope of research. For example, individual taxpayers who are registered in all KP2KP in Purwodadi, which has a wider scope.
   b. Future researchers who are interested in conducting research in the same field are expected to be able to look for other independent variables that aim to find out other variables that are not used in this research that can affect individual taxpayer compliance.
   c. Future researchers are expected to be able to add research samples that can increase the quality of the research to be carried out.

2. For taxpayers

    Taxpayers are expected to be more active in seeking information related to taxation so that people can understand their rights and obligations as taxpayers. Thus, it is expected to create a society that obeys in fulfilling obligations as a taxpayer in accordance with existing regulations.

3. For the tax office

    The KP2KP Purwodadi office should make efforts to foster taxpayer compliance in paying and reporting taxes, improve self-assessment systems, regular tax audits, and socialize tax sanctions and modernize the tax administration system so that taxpayer compliance can increase.

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