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TAXPAYER COMPLIANCE: THE ROLE OF TAX RATE REDUCTION POLICIES AND SERVICE QUALITY IN ENHANCING TAX AWARENESS

(A Case Study of Active Taxpayers Registered at KPP Pratama Semarang Barat)

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ABSTRACT

This study aims to examine the impact of tax rate reduction policies, service quality, and tax awareness on taxpayer compliance, using a case study of active individual taxpayers registered at KPP Pratama West Semarang. The study population consisted of 397 MSMEs in the West Semarang KPP area in 2024. Using the Slovin formula for sampling, a total of 199 respondents were selected. Primary data was collected through questionnaires. The data were analyzed using multiple linear regression analysis. The findings indicate that tax rate reduction policies significantly and positively influence taxpayer compliance. Similarly, service quality also has a significant and positive effect on taxpayer compliance. Furthermore, both tax rate reduction policies and service quality were found to positively and significantly influence tax awareness. In turn, tax awareness itself significantly and positively affects taxpayer compliance. Mediation analysis reveals that tax awareness mediates the relationship between tax rate reduction policies and taxpayer compliance, as well as between service quality and taxpayer compliance.

KEYWORDS: *Tax Rate Reduction Policy, Service Quality, Tax Awareness, Taxpayer Compliance*

I.INTRODUCTION

Taxes represent a vital source of government revenue and serve as a fundamental instrument in driving national development. To manage the country effectively and ensure the welfare and security of its citizens, the government must secure sufficient income, with taxation playing a central role in the State Budget (APBN) (Putri & Septriana, 2020). To optimize tax revenue, continuous reform of the tax system is essential—reforms that adhere to the principle of social justice while aiming to broaden the tax base and increase the number of compliant taxpayers (Rauf et al., 2023).

Taxpayer compliance is a critical component in the effectiveness of any tax system. A high level of compliance can significantly boost tax revenues, thereby enhancing the government's capacity to fund national development initiatives. Conversely, low compliance rates can impede such progress. According to the Indonesian Ministry of Finance, taxes are currently the largest contributor to state revenue. In 2022, tax revenues reached IDR 2,249.5 trillion, accounting for approximately 80% of the nation's total income (Ministry of Finance, 2023).

Taxpayer compliance is defined as the willingness and behavior of taxpayers to fulfill all tax obligations and exercise their rights in accordance with prevailing laws and regulations (Sari et al., 2022). This includes registering as taxpayers, maintaining financial records, submitting tax returns (SPT) punctually, and paying taxes owed in compliance with legal requirements. The extent of tax revenue collected is closely tied to the level of taxpayer compliance. Therefore, it is imperative for the Directorate General of Taxes to enhance compliance to ensure optimal revenue collection (Anam & Kumala, 2022).

In summary, taxpayer compliance plays a pivotal role in supporting the optimization of tax revenues. Strengthening taxpayer awareness and adherence to tax obligations is essential for the government to achieve revenue targets and sustain national development efforts.

One o the key factors influencing taxpayer compliance is the implementation of tax rate reduction policies. While such policies have been adopted by various countries, their outcomes have been mixed. In the Indonesian context,

the government's decision to reduce tax rates has brought both advantages and drawbacks. On the downside, reduced tax rates can lead to a decline in government revenue, potentially resulting in fiscal shortfalls (Putri & Septriana, 2020b). On the positive side, however, lowering tax rates has been found to improve taxpayer compliance, enhance business stability, provide financial relief to entrepreneurs, and stimulate economic growth (Suseno et al., 2023). In 2018, the Ministry of Finance introduced a policy reducing the MSME income tax (PPh) rate from 1% to 0.5%, followed by the implementation of the non-taxable income (PTKP) threshold for MSMEs with an annual turnover up to IDR 500,000,000 in 2022. These measures formed part of a broader fiscal stimulus aimed at encouraging investment and sustaining national economic competitiveness. However, the economic impact of the COVID-19 pandemic prompted the government to reassess these policies, given the increasing urgency of securing sufficient state revenue for recovery efforts.

Another significant factor affecting taxpayer compliance is the quality of tax services. According to Supriatiningsih and Jamil (2021), service quality plays a critical role in fostering taxpayer trust and compliance. Enhancing the quality of tax services delivered by tax officials is essential. Courteous service, user-friendly systems, and responsiveness are all elements that contribute to a positive taxpayer experience (Putri & Septriana, 2020). Furthermore, Nasution and Nasution (2021) emphasize that efficient access to information, simplified procedures, and the professionalism of tax personnel significantly influence taxpayer perceptions and behavior. The integration of electronic tax services is increasingly necessary to improve the efficiency and effectiveness of tax administration. Nevertheless, challenges remain, including the gap between taxpayer expectations and actual service delivery, as well as the complexity of existing tax regulations.

Another important factor influencing taxpayer compliance is tax awareness. Tax awareness refers to a condition in which individuals understand, acknowledge, and voluntarily adhere to tax regulations (Yanti et al., 2022). A solid understanding of tax regulations plays a crucial role in encouraging compliance, as lack of awareness often leads taxpayers to underestimate the importance of fulfilling their obligations. When taxpayers recognize the significance of paying taxes, they are more likely to comply willingly.

Several previous studies support this research. For example, studies by Utami and Supadmi (2023) and Sasalbillah and Amanah (2022) found that tax rate reduction policies have a positive and significant impact on taxpayer compliance. In contrast, research by Kumaratih and Ispriyarso (2020) and Marasabessy (2020) found a negative and significant relationship. Similarly, while Nugroho (2022) and Ridhawati et al. (2022) reported that service quality positively affects taxpayer compliance, findings by Purba et al. (2022) and Puspanita et al. (2021) suggested the opposite, revealing a negative and significant influence.

A key phenomenon underlying this study is the persistently low level of awareness regarding income reporting and perceived tax inequality, which has contributed to substantial tax revenue losses—a challenge faced by both developed and developing nations. This research focuses on taxpayer compliance at the West Semarang Pratama Tax Office (KPP), specifically examining Micro, Small, and Medium Enterprises (MSMEs), which represent a vital segment of Indonesia’s economy and hold substantial potential as taxpayers. However, data from KPP Pratama West Semarang show that over the past three years, the number of MSME taxpayers fulfilling their obligations has not exceeded 50% and continues to decline. This low level of compliance is attributed to limited tax knowledge, inadequate dissemination of information, and a general lack of awareness regarding the importance of taxation.

Tax compliance in this study is analyzed in relation to three main factors: tax rate reduction policies, quality of tax services, and tax awareness. Based on these observations, the researcher is motivated to conduct a study titled: "Taxpayer Compliance: The Role of Tax Rate Reduction Policy and Service Quality Through Tax Awareness (A Case Study of Active Paying Taxpayers Registered at KPP Pratama West Semarang)."

Problem Formulation

This study seeks to address the following research questions:

1. What is the effect of the tax rate reduction policy on taxpayer compliance?
2. What is the effect of the quality of tax services on taxpayer compliance?
3. What is the effect of tax awareness on taxpayer compliance?
4. What is the effect of the tax rate reduction policy on tax awareness?
5. What is the effect of the quality of tax services on tax awareness?
6. How does tax awareness mediate the relationship between the tax rate reduction policy and taxpayer compliance?
7. How does tax awareness mediate the relationship between the quality of tax services and taxpayer compliance?

Research Objectives

The objectives of this study are as follows:

1. To examine the effect of the tax rate reduction policy on taxpayer compliance.
2. To evaluate the effect of the quality of tax services on taxpayer compliance.
3. To assess the effect of tax awareness on taxpayer compliance.
4. To investigate the effect of the tax rate reduction policy on tax awareness.
5. To determine the effect of the quality of tax services on tax awareness.
6. To analyze the mediating role of tax awareness in the relationship between the tax rate reduction policy and taxpayer compliance.
7. To analyze the mediating role of tax awareness in the relationship between the quality of tax services and taxpayer compliance.

II. LITERATURE REVIEW AND HYPOTHESES

A. Literature Review

Tax Compliance

Taxpayer compliance is understood as behavior that is influenced by the awareness of tax obligations that are regulated by applicable laws and regulations (Yuliati & Fauzi, 2020). It refers to the extent to which taxpayers fulfill their obligations in accordance with the existing legal framework (Nitasari et al., 2023). From these definitions, it can be concluded that taxpayer compliance involves actions taken by taxpayers to fulfill their tax obligations and rights in alignment with general tax provisions. According to Safri et al. (2024), several key indicators of taxpayer compliance include:

1. Timely payment of taxes and submission of tax returns (SPT) for all tax types within the past two years.
2. The absence of tax arrears for all types of taxes, unless the taxpayer has been granted permission to pay in installments or delay payments.
3. Awareness of the due dates for tax payments in accordance with legal provisions.
4. Adherence to all provisions outlined in tax regulations, without violation.

Tax Rate Reduction Policy

The tax rate reduction policy is a fiscal tool implemented by the government to stimulate economic growth and enhance the competitiveness of businesses. Hadiyanto (2024) emphasizes that the tax rate reduction policy is crucial for increasing taxpayer compliance. This policy can also foster the growth of the business environment, support economic recovery after crises, attract investment, and contribute to the overall sustainability of the economy. In this regard, the tax rate reduction policy serves as a key fiscal strategy aimed at both enhancing compliance and promoting a more conducive business climate.

Brotodihardjo R. S. (2019) outlines several components of the tax rate reduction policy:

1. Increased Tax Compliance: One of the primary goals of reducing tax rates is to boost tax compliance. Lower rates incentivize more individuals and businesses to meet their tax obligations.
2. Efficiency in Tax Administration**:** Lower tax rates can lead to reduced administrative costs and less time required for tax collection, thereby increasing the efficiency of tax administration.
3. Increased Household Consumption: By reducing tax rates and subsequently increasing disposable income, individuals' purchasing power is enhanced, which can lead to increased consumption. Success can be observed in sectors such as consumer goods, where sales figures may rise as a result of this policy.
4. Income Distribution: The reduction of tax rates should be considered in terms of social justice. When tax rates are reduced, low- and middle-income groups stand to benefit, provided that the policy is accompanied by proper redistribution strategies. The success of such a policy can be measured by the broader social benefits it brings to various societal segments.

Service Quality

Arianto & Difa (2020) define service quality as the ability to meet customer needs and expectations, particularly in terms of timeliness and efficiency. Service quality applies to all types of services provided by a company during the client's engagement with the company. Hendrawan (2024) further defines service quality as the completeness of a product or service's features that effectively provide satisfaction for customer needs. Based on these definitions, service quality is understood as an intangible yet impactful action taken by the company to fulfill customer needs, which is experienced by the consumer.

According to Yuliati & Fauzi (2020), service quality can be assessed using several indicators:

1. Reliability: Characterized by the ability to provide accurate and consistent service quality.
2. Tangibles: Represented by the provision of adequate resources and physical facilities.
3. Responsiveness: Refers to the willingness and ability to serve customers promptly and efficiently.

4. Assurance: Relates to the level of professionalism and ethical conduct in providing services.
5. Empathy: Refers to the degree of attention given to understanding the desires and needs of customers.

Tax Awareness

Anam & Kumala (2022) explain that awareness is a taxpayer's behavior toward a subject, which includes both their cognitive understanding and emotional engagement, coupled with a willingness to take action in line with their responsibilities. According to Kusumawati & Rachman (2021), taxpayer awareness refers to the level of understanding and recognition of tax obligations by individuals or entities, influencing their tax-related behaviors. Taxpayer awareness is critical as it affects the willingness to report income correctly, pay taxes on time, and comply with tax regulations.

From these perspectives, taxpayer awareness can be defined as the condition in which taxpayers understand, appreciate, and comply with applicable tax laws and willingly fulfill their tax obligations. Safri et al. (2024) identify several indicators of taxpayer awareness, including:

1. Awareness of Tax Rights and Obligations: Understanding the existence of both tax rights and obligations helps facilitate state financial income. The obligation to pay taxes is a fundamental requirement for taxpayers.
2. Public Trust in Tax Payments: The level of public trust in using tax payments for state and regional financing contributes to taxpayer accountability.
3. Self-Motivation to Pay Taxes**:** The voluntary commitment of taxpayers to pay taxes demonstrates self-motivation, which can positively impact tax compliance. Motivated taxpayers are more likely to fulfill their tax obligations in a timely and accurate manner, supporting national financial stability.

Relationship between Variables

1. Effect of Tax Rate Reduction Policy on Taxpayer Compliance

The tax rate reduction policy can positively influence taxpayer compliance by reducing the tax burden and enhancing the sense of fairness among taxpayers. When the tax burden is lighter, taxpayers are likely to feel more encouraged to fulfill their obligations. However, for optimal compliance, this policy must be supported by effective supervision, law enforcement, education, and trust in the tax system. Previous research by Agus (2019) and Cinaya (2023) indicated that tax rate reductions have a significant and positive impact on taxpayer compliance. Tax rates are determined by the principle of ability to pay, ensuring that tax obligations align with the taxpayer's financial capacity. Therefore, the hypothesis formulated is: H1**:** The tax rate reduction policy has a positive and significant effect on taxpayer compliance.

2. The Effect of Service Quality on Taxpayer Compliance

Providing high-quality services to taxpayers is a critical strategy for improving tax compliance. Good service from tax authorities creates a comfortable and supportive environment, encouraging taxpayers to comply with tax regulations. Previous studies by Leviana (2022) and Delira (2023) show that service quality has a significant and positive impact on taxpayer compliance. Thus, the following hypothesis is formulated: H2 Service quality has a positive and significant effect on taxpayer compliance.

3. The Effect of Tax Awareness on Taxpayer Compliance

Taxpayer compliance is closely linked to the level of tax awareness. Those with a higher level of awareness understand that taxes are a moral and legal responsibility essential for the country's development. On the other hand, taxpayers with low awareness may fail to recognize the importance of taxes, leading to lower compliance. Previous research by Dhiwanggi (2023) and Ramadhani (2023) supports the idea that higher tax awareness results in higher taxpayer compliance. Therefore, the following hypothesis is formulated: H3: Tax awareness has a positive and significant effect on taxpayer compliance.

4. The Effect of Tax Rate Reduction Policy on Tax Awareness

The reduction of tax rates can make taxpayers feel that their obligations are more manageable, thereby increasing their appreciation of tax contributions to the state. When taxpayers perceive the tax system as fair and aligned with their financial abilities, they are more likely to develop higher tax awareness. Research conducted by Tambun (2023) and Ramadhani (2023) suggests that tax rate reductions positively affect tax awareness. Hence, the hypothesis is: H4: The tax rate reduction policy has a positive and significant effect on tax awareness.

5. The Effect of Service Quality on Tax Awareness

Quality tax services, such as providing friendly, fast, and informative support from tax officers, can make taxpayers feel valued and more supported in fulfilling their tax obligations. When tax authorities offer efficient and responsive services, taxpayers are more likely to become aware of their responsibilities and appreciate the role of taxes in national development. Research conducted by Leviana (2022) and Hartopo (2020) suggests that service quality has a positive and significant effect on tax awareness. Therefore, the following hypothesis is formulated: H5: Service quality has a positive and significant effect on tax awareness.

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6. Tax Awareness Can Mediate the Effect of Tax Rate Reduction Policy on Taxpayer Compliance

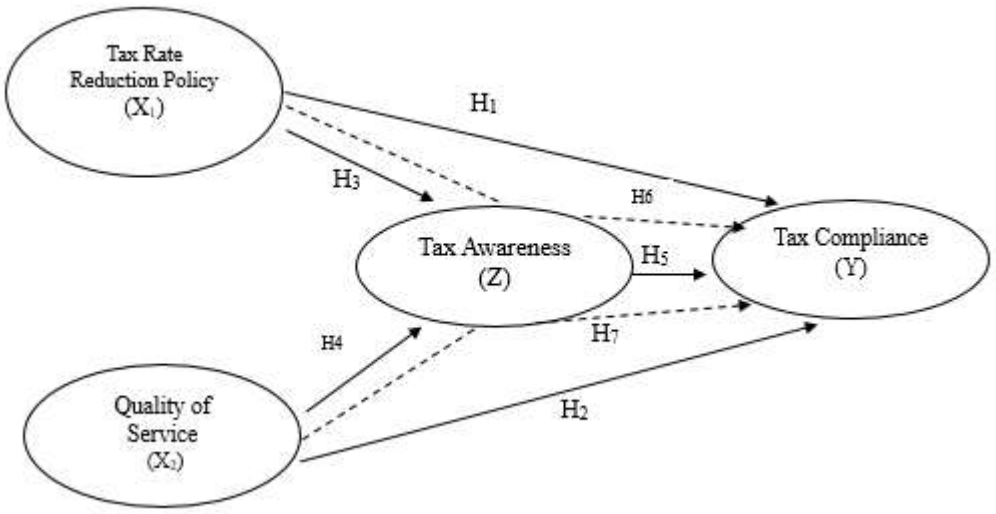
Tax awareness, which refers to taxpayers' understanding of their tax obligations, the benefits of taxation, and the importance of their contributions to national development, can serve as a mediator between the tax rate reduction policy and taxpayer compliance. The reduction of tax rates makes taxes appear more manageable and fair, which increases taxpayers' awareness of their role in the system. As a result, heightened awareness leads to greater compliance. Research conducted by Fadilah (2021) shows that tax awareness can mediate the effect of tax rate reduction policies on taxpayer compliance. Therefore, the hypothesis formulated is: H6: Tax awareness can mediate the effect of tax rate reduction policy on taxpayer compliance.

7. Tax Awareness Can Mediate the Effect of Service Quality on Taxpayer Compliance

Tax awareness can act as a mediator in the relationship between service quality and taxpayer compliance. Good service quality from tax authorities can boost taxpayers' awareness, and when this awareness increases, taxpayers are more motivated to fulfill their tax obligations correctly and on time. Research by Asri (2024) and Fitri Yeni (2024) supports the idea that tax awareness mediates the effect of service quality on taxpayer compliance. This suggests that while quality service improves convenience for taxpayers, it is the resulting increase in tax awareness that ultimately drives compliance. Based on this, the following hypothesis is proposed: H7: Tax awareness can mediate the effect of service quality on tax compliance.

Theoretical Framework

The conceptual framework for this study is structured as follows:



III. RESEARCH METHODOLOGY

Type of Research

This research is categorized as *explanatory research* and utilizes a *quantitative approach*. Explanatory research aims to explain the causal relationships between variables by testing hypotheses that have been formulated based on the literature review.

Research Population and Sample

The population in this study comprises Micro, Small, and Medium Enterprises (MSMEs) with an annual turnover of Rp784,123,000.00 recorded in 2024 within the jurisdiction of the Pratama Semarang Barat Tax Service Office (KPP)**.** The total number of MSMEs in this area is 397 entities**.**

To determine the sample size, the study uses the Slovin formula, which is suitable when the population size is known and the margin of error is specified. The formula is as follows:

$$n = \frac{N}{1 + Ne^2}$$

Where:

- n = number of samples
- N = total population
- e = margin of error (commonly set at 5% or 0.05)

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Substituting the values into the formula:

$$n = \frac{397}{1+397(0,05)^2} = 199$$

Based on the calculation, the sample size is rounded to 199 respondents**.**

Data Collection Methods

The data required in this study were obtained through both field research and library research. The data collection was carried out using the following techniques is questionnaire. The primary data collection technique used in this study was the questionnaire method. According to Sugiyono (2017), a questionnaire is a technique for collecting data by distributing a set of written questions or statements to respondents to be answered. This study employed both closed-ended and open-ended types of questions. Responses in the questionnaire were measured using the Likert Scale, which is a scale used to assess respondents' attitudes or opinions related to indicators of the variables under study. The scale used in this research is as follows:

Response Category	Score
Strongly Disagree (STS)	1
Disagree (TS)	2
Less Agree (KS)	3
Agree (S)	4
Strongly Agree (SS)	5

This scaling method facilitates the quantification of qualitative data, which is crucial for subsequent statistical analysis.

Data Quality Test

1. Validity Test

The validity test in this study is conducted to determine whether the questionnaire items accurately measure the intended variables. The test is performed by correlating each item score with the total score of the respective construct or variable. An item is considered valid if the calculated r-value **(**r<sub>count</sub**>)** is greater than the critical r-value (r_{table}) and the correlation is positive. This indicates that the item has a significant relationship with the overall construct and can be used in further analysis.

2. Reliability Test

To assess the consistency and stability of the research instrument, the Cronbach's Alpha coefficient is used. The criteria for determining reliability are as follows:

a. If Cronbach**'s** Alpha (α) ≥ 0.70, the instrument is considered reliable.
b. If Cronbach's Alpha (α) < 0.70, the instrument is considered not reliable. A reliable instrument ensures that the measurement of variables remains consistent over repeated applications.

Data Analysis Technique

After collecting the necessary data, several analytical methods are employed to process and interpret the results. The techniques used include:

1. Descriptive Analysis

According to Sugiyono (2017), descriptive analysis is used to describe or summarize the characteristics of the research variables based on the sample data collected. This method does not infer beyond the data but provides an overview through frequency distributions or percentages that help interpret the responses to each item.

2. Inferential Analysis

Inferential statistics are used to draw conclusions about the relationships between variables in the population based on sample data.

Multiple Linear Regression Analysis

Regression analysis is used to determine the direction and strength of the relationship between the independent variables and the dependent variable. The regression model used in this study is as follows:

Equation (i): Y=b1X1+b2X2+b3ZY

Equation (ii): Z=b4X1+b5X2Z

Where:

- *Y* = Taxpayer Compliance
- *Z* = Tax Awareness

- X_1 = Tax Rate Reduction Policy
- X_2 = Service Quality
- b_1, b_2, b_3, b_4, b_5 = Regression coefficients

This analysis helps in identifying both direct and indirect effects between the variables.

Normality Test

The normality test is conducted to determine whether the residuals (errors) from the regression model are normally distributed. This is essential for ensuring the validity of parametric statistical tests.
The Kolmogorov-Smirnov (K-S) test is used with the following interpretation criteria:
If p-value < 0.05, the data do not follow a normal distribution.
If p-value ≥ 0.05**,** the data follow a normal distribution.

Classical Assumption Test

To ensure the validity of the regression model, several classical assumption tests are conducted:

1. Multicollinearity Test

The multicollinearity test is conducted to determine whether there is a high correlation between independent variables in the regression model (Ghozali, 2016). Multicollinearity is indicated when one independent variable can be linearly predicted from the others with a high degree of accuracy.

Detection is based on Variance Inflation Factor (VIF) and Tolerance values.

- If VIF **< 10** and Tolerance > 0.10, it indicates no multicollinearity.
- If VIF is high and Tolerance is low, multicollinearity may be present and should be addressed.

2. Heteroscedasticity Test

This test is used to assess whether the variance of residuals is consistent across all levels of the independent variables (homoscedasticity), or if it varies (heteroscedasticity), which could bias standard errors and significance tests. The Glejser test is used by regressing the absolute value of the residuals on the independent variables. Decision criteria:
If p-value **>** 0.05, there is no heteroscedasticity**.**
If p-value < 0.05**,** heteroscedasticity exists**.**

Model Feasibility Test

1. Coefficient of Determination (R^2)

The R^2 value measures the proportion of variance in the dependent variable that can be explained by the independent variables (Ghozali, 2016). R^2 ranges from 0 to 1**.**

A low R^2 indicates that the model explains only a small portion of the variance.
A value close to 1 suggests the model explains a large portion of the variance in the dependent variable.

2. **F-Test (Simultaneous Significance Test)**

The F-test evaluates whether the overall regression model is statistically significant. It assesses whether all independent variables, taken together, have a significant effect on the dependent variable. Decision criteria**:**
If p-value < 0.05, the regression model is statistically significant and suitable for prediction.
If p-value > 0.05**,** the model is not significant and may be unsuitable for analysis.

Hypothesis Testing

1. t-Test (Partial Significance Test)

The t-test is used to evaluate the significance of each independent variable individually in explaining the variation in the dependent variable. Decision criteria:
If t_{count} > t_{table} and p-value < 0.05, then the independent variable has a positive and significant effect on the dependent variable.
If t_{count} < t_{table} and p-value > 0.05**,** the effect is not significant**.**

2. Intervening (Mediating) Variable Test

To examine whether tax awareness acts as a mediating (intervening) variable between tax policy/service quality and taxpayer compliance, path analysis is applied.
Path analysis is an extension of multiple regression used to analyze the direct and indirect relationships among variables (Ghozali, 2016).
Although path analysis cannot confirm causality, it helps to understand the relationship pattern among variables.
This method is used to test whether the influence of the independent variable on the dependent variable **passes** through the mediating variable.

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IV. RESEARCH RESULTS AND DISCUSSION

Validity Test

The research instrument was tested using a sample of 199 respondents with a significance level (α) of 0.05. Based on the formula df=n−2df = n - 2df=n−2, the degrees of freedom (df) is calculated as 199 - 2 = 197. Referring to the r-table, the critical value for r is 0.140. The validity test results for this research instrument are presented in the table below:

Table of Validity Test Results

Variable	Item	r count	r table	Remaks
Tax rate reduction policy (X1)	X1.1	0,784	0,140	Valid
	X1.2	0,897		Valid
	X1.3	0,803		Valid
	X1.4	0,865		Valid
Quality of Service (X2)	X2.1	0,781	0,140	Valid
	X2.2	0,756		Valid
	X2.3	0,878		Valid
Tax Awareness (Z)	Z1	0,702	0,140	Valid
	Z2	0,804		Valid
	Z3	0,874		Valid
Tax Compliance (Y)	Y1	0,891	0,140	Valid
	Y2	0,78		Valid
	Y3	0,88		Valid
	Y4	0,871		Valid

Based on the table above, the results of the validity test show that the calculated r values (r count) for all research indicators exceed the r table value. Therefore, it can be concluded that variables X, Y, and Z have r values greater than the critical value, indicating that all indicators are valid.

Reliability Test

The reliability analysis was conducted using the Cronbach's Alpha method with the assistance of the SPSS software. The results of the reliability test for the research instrument are presented in the following table:

Table of Reliability Test Results

No	Variable	*Cronbachs Alpha*	Nilai Minimum	Remaks
1	Tax rate reduction policy (X1)	0,980	0,70	Reliable
2	Quality of Service (X2)	0,989	0,70	Reliable
3	Tax Awareness (Z)	0,820	0,70	Reliable
4	Tax Compliance (Y)	0,946	0,70	Reliable

Based on the table above, the results of the reliability test indicate that the Cronbach's Alpha values exceed 0.70, which means the indicators can be considered reliable.

Inferential Analysis

1. Multiple Linear Regression Analysis

The data analysis method employed in this study is multiple linear regression. This technique is used to assess the impact of the tax rate reduction policy (X1), service quality (X2), tax awareness (Z), and tax compliance (Y). The results of the multiple linear regression analysis are presented in the table below:

Linear Regression Results Table of Equation Model I

***Coefficients*[a]**

Model	*Unstandardized Coefficients*		*Standardized Coefficients*	t	Significant
	B	Std. Error	Beta		
(*Constant*)	17.338	1,325		6,292	0,000
Tax rate reduction policy	0,026	0,044	0,057	7,585	0,001
Quality of service	0,229	0,06	0,416	7,784	0,000
Tax awareness	0,038	0,083	0,046	8,458	0,002

a. Dependent Variable: Tax Compliance

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Regression Equation Using Standardized Coefficients**:**
Y = 0,057X1 + 0,416X2 + 0,046Z
The table above indicates that the tax rate reduction policy, service quality, and tax awareness all have a positive impact on tax compliance.

Table of Linear Regression Results for Equation Model II
Coefficients[a]

Model	*Unstandardized Coefficients*		*Standardized Coefficients*	t	Signifikan
	B	***Std. Error***	**Beta**		
(*Constant*)	12,640	1,145		7,547	0,000
Tax rate reduction policy	0,030	0,043	0,867	7,705	0,001
Quality of service	0,243	0,052	0,841	8,665	0,000

a. Dependent Variable: Tax Awareness

Z = 0,867 X1+0,841X2

The table above shows that the policy of reducing tax rates and quality of service has a positive effect on tax awareness

2. Normality Test

The normality test is conducted to determine whether the residuals or error terms in the resulting regression model follow a normal distribution. In this study, the normality test was performed using the Kolmogorov-Smirnov test. The decision rule is as follows: if the significance value is less than 0.05, the data distribution in the regression model is considered non-normal; conversely, if the significance value is greater than 0.05, the data distribution is considered normal. The results of the normality test are presented below:

Table of Results for the One-Sample Kolmogorov-Smirnov Test for the Regression Model

Model		*Studentized Deleted Residual*
N		390
Normal Parameters[a]	0,0000000	0,0053515
	0,45977899	1,02010682
Most Extreme Differences	0,057	0,124
	0,057	0,070
	-0,027	-0,124
Test Statistic		0,057
Asymp. Sig. (2-tailed)		0,928[a]
Exact Sig. (2-tailed)		0,150

a. *Test distribution is Normal.*

The table above shows the value of p (Asymp. Sig) of the linear regression model 0,928 is greater than 0.05, namely 0.928> 0.05, it can be concluded that the data is normally distributed. Thus, the assumption or requirement of the normality of the regression model has met the assumption of normality.

3. Classical Assumption Test

Multicollinearity Test

The criteria for testing multicollinearity are as follows: if the Variance Inflation Factor (VIF) value is less than 10, it indicates that there is no significant multicollinearity between the independent variables in the model. Conversely, if the VIF value exceeds 10, it suggests the presence of serious multicollinearity between the independent variables. Based on the VIF values in the regression model, it can be concluded that none of the variables exhibit multicollinearity symptoms, as all VIF values are below 10. The details of the test results are shown in the table below:

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Table of Multicollinearity Test Results for Equation I Using the Variance Inflation Factor (VIF)

Variable	VIF Value	Value Limit	*Collinearity Statistics Tolerance*	Remaks
Tax rate reduction policy	1,262	< 10	0,792	Not affected by Multicollinearity
Quality of service	1,611	< 10	0,621	Not affected by Multicollinearity
Tax awareness	1,341	< 10	0,746	Not affected by Multicollinearity

Dependen Variable: Tax Compliance

Table of Multicollinearity Test Results for Equation II Using Variance Inflation Factor (VIF)

Variable	VIF Value	Value Limit	*Collinearity Statistics Tolerance*	Remaks
Tax rate reduction policy	1,021	< 10	0,832	Not affected by Multicollinearity
Quality of service	1,021	< 10	0,832	Not affected by Multicollinearity

Dependen Variabel: Tax awareness

Based on the table above, the multicollinearity tests for Equation I and Equation II show that the tolerance values for the variables of tax reduction policy, service quality, and tax awareness are all greater than 0.10, while the Variance Inflation Factor (VIF) values are all below 10. Therefore, it can be concluded that there is no multicollinearity present in the regression model of this study.

Heteroscedasticity Test

The heteroscedasticity test is performed to determine whether there is unequal variance of residuals across different observations in the regression model. This test is conducted using the Glejser test. If the significance value is greater than 0.05, it indicates that heteroscedasticity is not present. Conversely, if the significance value is less than 0.05, it suggests the presence of heteroscedasticity. The results of the heteroscedasticity test are presented in the table below:

Table of Heteroscedasticity Test Results for Regression Model I

Model	*Unstandardized Coefficients*		Significant
	B	*Std. Error*	
Tax rate reduction policy	0,009	0,026	0,837
Quality of service	0,042	0,036	0,839
Tax awareness	0,007	0,050	0,815

a. Dependent Variable: Tax compliance

The table above shows that the significance values for each variable—tax rate reduction policy, service quality, and tax awareness through tax compliance—are all greater than 0.05. Therefore, it can be concluded that the second regression model does not exhibit heteroscedasticity.

Table of Heteroscedasticity Test Results for Regression Model II

Model	*Unstandardized Coefficients*		Significant
	B	*Std. Error*	
Tax rate reduction policy	0,371	0,044	0,391
Quality of service	0,077	0,031	0,846

a. Dependent Variable: Tax Compliance

The table above shows that the significance values for the tax rate reduction policy and service quality on tax compliance are 0.844 and 0.316, respectively, both of which are greater than 0.05. Based on these results, it can be concluded that the regression model does not exhibit heteroscedasticity.

Model Feasibility Test

a. Coefficient of Determination

The coefficient of determination is used to assess the contribution of each independent variable, such as the tax rate reduction policy and service quality, to tax compliance through tax awareness among employees, expressed as a percentage. The results of the coefficient of determination analysis are presented in the table below:

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Table of Coefficient of Determination for Equation I

***Model Summary*[b]**

Model	R	R *Square*	*Adjusted R Square*	*Std. Error of the Estimate*
1	0,420[a]	0,854	0,976	1,008

a. *Predictors: (Constant)*, tax rate reduction policy, service quality and tax awareness

b. *Dependent Variable*: Tax Compliance

The table above presents the results of the coefficient of determination calculation, showing an R Square (R^2) value of 0.976. This indicates that the tax rate reduction policy, service quality, and tax awareness among MSMEs in West Semarang account for 97.6% of the variation, while the remaining portion is influenced by other variables not covered in this study.

Table of Coefficient of Determination for Equation II

***Model Summary*[b]**

Model	R	R *Square*	*Adjusted R Square*	*Std. Error of the Estimate*
1	0,418[a]	0,860	0,875	1,004

a. *Predictors: (Constant)*, tax rate reduction policy, service quality

b. *Dependent Variable*: Tax awareness

The table above shows the results of the determination coefficient calculation obtained an R Square (R2) value of 0.875, meaning that it can be seen that the policy of reducing tax rates and service quality can explain the policy of reducing tax rates, service quality and tax awareness of West Semarang MSMEs by 0.875 or 87.5%, while the rest is influenced by other variables not examined in this study, namely the increase in Information Technology to improve public services.Uji F

The F statistical test is used to assess whether the first and second regression models are both appropriate and significant for use. If the significance value is less than 0.05, the regression model is considered fit and significant, making it suitable for use. However, if the significance value is greater than 0.05, the model is deemed not fit, not significant, and unsuitable for use. The results of the F statistical test are presented below:

Table of F Test Results for Equation I

ANOVA[b]						
Model		***Sum of Squares***	**df**	***Mean Square***	**F**	**Significant**
1	Regression	23,930	3	7,977	7,853	0,000[a]
	Residual	111,728	110	1,016		
	Total	135,658	113			
a. *Predictors: (Constant)*, tax rate reduction policy, service quality and tax awareness						
b. *Dependent Variable*: Tax compliance						

The calculation results of table 4.16 can be obtained a significance of 0.000 <0.05 meaning Ho is rejected or H1 is accepted, meaning that this result can be concluded that the second stage regression model is fit and significant, so it is feasible to use.

Table of F Test Values for Equation II

ANOVA[b]						
Model		***Sum of Squares***	**df**	***Mean Square***	**F**	**Significant**
1	*Regression*	23,717	2	11,858	11,759	0,000[a]
	Residual	111,941	111	1,008		
	Total	135,658	113			
a. *Predictors: (Constant)*, tax rate reduction policy, service quality						
b. Dependent Variable: tax awareness						

The calculation results in the table above show a significance value of 0.000, which is less than 0.05. This means that Ho is rejected and H1 is accepted. Therefore, it can be concluded that the first-stage regression model is fit and significant, making it suitable for use.

Hypothesis Test

a. t-Test

The t-test is used to determine the significance of the influence of the tax rate reduction policy (X1), service quality (X2), and tax awareness (Z) on tax compliance (Y) among active taxpayers registered at the West Semarang Primary Tax Office, on a partial basis.

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Table of t-Test Results for Equation I

Coefficients[a]								
Model		***Unstandardized Coefficients***		***Standardized Coefficients***	**t**	**Sig.**	***Collinearity Statistics***	
		B	**Std. Error**	**Beta**			**Tolerance**	**VIF**
1	(*Constant*)	17,338	1,325		6,292	0,000		
	Tax rate reduction policy	0,026	0,044	0,057	7,585	0,001	0,792	1,262
	Quality of service	0,229	0,060	0,416	7,784	0,000	0,621	1,611
	Tax awareness	0,038	0,083	0,046	8,458	0,002	0,746	1,341

a. Dependent Variable: Tax Compliance

1. **t-Test:** The effect of the tax rate reduction policy on tax compliance**.** The calculation for the tax rate reduction policy variable resulted in a calculated t-value of 7.585, which is greater than the t-table value of 1.659, with a significance of 0.001 (less than 0.05). Therefore, the first hypothesis, stating that the tax rate reduction policy has a positive and significant effect on tax compliance, is accepted.
2. t-Test: The effect of service quality on tax compliance. The calculation for the service quality variable resulted in a calculated t-value of 7.784, which is greater than the t-table value of 1.659, with a significance of 0.000 (less than 0.05). This means that the second hypothesis, stating that service quality has a positive and significant effect on tax compliance, is accepted.
3. t-Test: The effect of tax awareness on tax compliance. The calculation for the tax awareness variable resulted in a t-value of 8.458, which is greater than the t-table value of 1.659, with a significance of 0.002 (less than 0.05). This indicates that the third hypothesis, stating that tax awareness has a positive and significant effect on tax compliance, is accepted.

Table of t-Test Values for Equation II

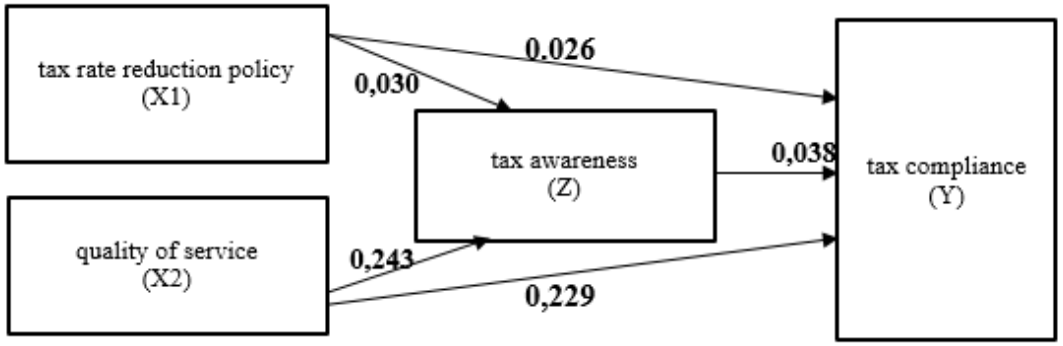
Coefficients[a]								
Model		***Unstandardized Coefficients***		***Standardized Coefficients***	**t**	**Sig.**	***Collinearity Statistics***	
		B	**Std. Error**	**Beta**			**Tolerance**	**VIF**
1	(Constant)	12,640	1,145		7,547	0,000		
	Tax rate reduction policy	0,030	0,043	0,867	7,705	0,001	0,832	1,202
	Quality of service	0,243	0,052	0,841	8,665	0,000	0,832	1,202
a. Dependent Variable: Awarene								

1. t-Test: The effect of the tax rate reduction policy on tax awareness. The calculation for the tax rate reduction policy variable resulted in a t-value of 0.867, which is greater than the t-table value of 1.659, with a regression coefficient of 0.030 and a significance value of 0.001 (less than 0.05). This means that the first hypothesis, stating that the tax rate reduction policy has a positive and significant effect on tax awareness, is accepted.
2. t-Test: The effect of service quality on tax awareness. The calculation for the service quality variable resulted in a t-value of 0.841, which is greater than the t-table value of 1.659, with a significance value of 0.000 (less than 0.05). This means that the second hypothesis, stating that service quality has a positive and significant effect on tax awareness, is accepted.

Intervening or Mediation Test

The mediation test is used to determine whether a variable mediates the relationship between other independent variables and the dependent variable. In this study, the mediation involves the variables of tax rate reduction policy, service quality, tax awareness, and tax compliance.

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Intervening Test Image

To assess tax awareness as an intervening variable, the following comparative model is used:

1. The effect of the tax rate reduction policy on tax compliance through the intervening variable of tax awareness. The direct effect of the tax rate reduction policy on tax compliance is 0.026. The indirect effect of the tax rate reduction policy on tax compliance is 0.026 × 0.038 = 0.000988. The results indicate that the direct effect is greater than the indirect effect, suggesting that while tax awareness can mediate the relationship between the tax rate reduction policy and tax compliance, it is not recommended as the primary mediator.
2. The effect of service quality on tax compliance through the intervening variable of tax awareness. The direct effect of service quality on tax compliance is 0.229. The indirect effect of service quality on tax compliance is 0.229 × 0.038 = 0.008702.The results show that the direct effect is greater than the indirect effect, indicating that tax awareness can mediate the relationship between service quality and tax compliance, but it is not recommended as the primary mediator.

Discussion

The Effect of Tax Rate Reduction Policy on Tax Compliance

The first hypothesis, which states that the tax rate reduction policy has a positive and significant effect on tax compliance, has been proven to be true. These results indicate that with lower and proportional tax rates, taxpayers are more motivated to fulfill their obligations in a timely manner and in accordance with the applicable regulations. Tax rate reductions help alleviate the economic burden on taxpayers, making them more willing to comply with their tax obligations without feeling financially strained. These findings support previous studies by Agus (2019) and Cinaya (2023), which also concluded that the tax rate reduction policy has a positive and significant effect on taxpayer compliance. The tax rates, measured by the principle of ability to pay, align with the tax rates set in Indonesia, further supporting the idea that reduced rates enhance compliance.

The Effect of Service Quality on Tax Compliance

The second hypothesis, which asserts that service quality has a positive and significant effect on tax compliance, has also been proven true. These results show that professional, responsive, and transparent services increase taxpayer trust and comfort in fulfilling their tax obligations. This finding is consistent with the results of research conducted by Leviana (2022) and Delira (2023), which also found that service quality significantly influences taxpayer compliance. The government's efforts to improve service quality, such as launching online-based services like E-invoice, E-filing, and E-billing, have been tailored to meet the needs of taxpayers, thereby facilitating the tax compliance process.

The Effect of Tax Rate Reduction Policy on Tax Awareness

The third hypothesis, which states that the tax rate reduction policy has a positive and significant effect on tax awareness, has been proven to be true. These results indicate that when tax rates are lower and perceived as fair, taxpayers are more likely to understand their tax rights and obligations. A reduced tax burden motivates them to follow tax regulations, ultimately increasing awareness of the importance of taxes for development and community welfare. These findings support the research conducted by Dhiwanggi (2023) and Ramadhani (2023), which suggested that taxpayer awareness has a positive and significant effect on taxpayer compliance. This implies that when taxpayers are aware of their rights and understand the applicable tax laws, they are more likely to comply. Conversely, a lack of knowledge and understanding of taxation tends to reduce compliance.

The Effect of Service Quality on Tax Awareness

The fourth hypothesis, which asserts that service quality has a positive and significant effect on tax awareness, has also been proven true. These results show that professional, transparent, and responsive services help taxpayers better understand their rights and obligations. When taxpayers receive clear information, simplified procedures, and quick assistance from tax officers, they are more motivated to comply with tax regulations and recognize the importance of tax contributions to development. These findings align with the research by Tambun (2023) and Ramadhani (2023), who found that the quality of service provided has a positive and significant impact on tax awareness. This suggests that individual characteristics, such as business types and the nature of taxpayer activities, can influence compliance, with certain factors—like business fields, business forms, sales, and tax filing—playing a role in shaping taxpayer awareness and behavior.

The Effect of Tax Awareness on Tax Compliance

The fifth hypothesis, which states that tax awareness has a positive and significant effect on tax compliance, has been proven true. These results suggest that the higher a taxpayer's awareness, the more likely they are to comply with tax regulations by paying and reporting taxes accurately. This supports the research by Leviana (2022) and Hartopo (2020), who found that tax awareness positively and significantly influences tax compliance. This means that when taxpayers are aware of their rights and obligations, they are more likely to accurately report and pay their taxes in accordance with the law.

Tax Awareness Mediates the Effect of Tax Rate Reduction Policy on Tax Compliance

The sixth hypothesis, which suggests that tax awareness can mediate the effect of the tax rate reduction policy on tax compliance, is supported. With high tax awareness, employees at the Pratama Semarang Barat Tax Service Office can implement the tax rate reduction policy more effectively, thus fostering greater taxpayer compliance. These findings align with research by Fadilah (2021), which indicates that tax awareness mediates the relationship between the tax rate reduction policy and taxpayer compliance. This suggests that the tax reduction not only alleviates financial burdens for business owners but also encourages the growth of small businesses into medium-sized enterprises, and subsequently, the expansion of medium-sized businesses into large ones.

Tax Awareness Mediates the Effect of Service Quality on Tax Compliance

The seventh hypothesis, which states that tax awareness can mediate the effect of service quality on tax compliance, is also confirmed. High-quality services, such as providing clear information, simplifying administrative processes, and offering fast and responsive assistance, help increase taxpayers' awareness of their role in supporting national revenue. Research by Asri (2024) and Fitri Yeni (2024) further supports the idea that tax awareness mediates the effect of tax service policies on taxpayer compliance. Although tax service policies directly improve convenience for taxpayers, tax awareness remains a critical factor in ensuring that these policies effectively increase compliance. Higher awareness enhances the positive effects of quality service policies, motivating taxpayers to comply with tax regulations.

CONCLUSION

Based on the findings of this study, the following conclusions can be drawn:

1. Tax Rate Reduction Policy and Tax Compliance. The policy of reducing tax rates has a positive and significant effect on tax compliance. This implies that a well-implemented tax rate reduction policy can enhance tax compliance among West Semarang MSMEs, with no other variables significantly affecting this relationship.
2. Service Quality and Tax Compliance. Service quality has a positive and significant impact on tax compliance. The results suggest that improving service quality can effectively increase tax compliance in West Semarang MSMEs, without the influence of other variables.
3. Tax Awareness and Tax Compliance. Tax awareness positively and significantly affects tax compliance. A high level of awareness among taxpayers leads to increased compliance, as taxpayers with a strong understanding of their obligations are more likely to fulfill them.
4. Tax Rate Reduction Policy and Tax Awareness. The policy of reducing tax rates has a positive and significant effect on tax awareness. The study found that a tax rate reduction can effectively raise tax awareness among MSMEs in West Semarang, without other external factors influencing this outcome.
5. Service Quality and Tax Awareness. Service quality positively and significantly affects tax awareness. Providing quality services, including clear communication and responsive assistance, can enhance taxpayer awareness. This improvement in service quality can lead to higher levels of tax awareness in West Semarang MSMEs.
6. Tax Awareness as a Mediator in the Tax Rate Reduction Policy and Tax Compliance Relationship. Tax awareness mediates the relationship between the tax rate reduction policy and tax compliance. The findings

indicate that increased tax awareness, supported by the employees of the Semarang Pratama Tax Service Office, enhances the effectiveness of the tax rate reduction policy in improving taxpayer compliance.

7. Tax Awareness as a Mediator in the Service Quality and Tax Compliance Relationship. Tax awareness also mediates the influence of service quality on tax compliance. This means that good service quality, when coupled with increased tax awareness, can significantly improve tax compliance, ultimately supporting the achievement of organizational goals.

Research Limitations

While this study provides valuable insights, it does have limitations. The research focused on the influence of tax rate reduction policies and service quality on tax compliance in West Semarang MSMEs. Future research could expand by exploring additional factors that may influence job satisfaction and taxpayer behavior, as well as considering other variables not addressed in this study.

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