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CONTENTS

INFLUENCE OF SOCIALIZATION ON MSME COMPLIANCE BY MEDIATING UNDERSTANDING AND MODERATING KNOWLEDGE OF TAX VISITS

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Abstract
This study aims to determine the role of tax knowledge in being able to strengthen the relationship between tax socialization and understanding of taxpayers and understanding of taxpayers being able to mediate the relationship of socialization of tax visits or picktime to 151 MSMEs in the "Selecta" destination, Batu City - East Java - Indonesia. This research is included in survey research, but from a number of MSMEs that are eligible for data analysis, there are 148 because 3 respondents are considered unfit for processing. Testing mediation and moderation using WarpPLS in order to determine the mediating role of the taxpayer understanding variable and the moderating role of the taxpayer knowledge variable. WarpPLS is also used to test the fit of external models which include convergent validity tests and composite reliability, compositer Realiability, Model Fit and Quality Indices. The results show that understanding taxpayers is able to mediate the impactof "Picktime" socialization on taxpayer compliance, while knowledge of tax visits can strengthen the relationship of tax visit socialization to taxpayer compliance, especially knowledge related to providing ease of use of the picktime application and being able to increase the influence of socialization on taxpayer understanding tax to get a queue number make a face-to-face appointment with the tax officer

1. Introduction
The reason we convey the Covid-19 pandemic as an opening sentence in this study is: starting with the Covid-19 pandemic, to prevent transmission of the virus, the government has limited community activities including government and private institutions that provide face-to-face services. Services that were originally carried out face-to-face (work from office) have now become work from home, including limiting the number of visitors. Face-to-face services must be carried out by making face-to-face appointments, you must first enter the tax visit application called "Picktime", but during the Covid-19 pandemic, socialization regarding tax visits was still limited to making brochures placed at the door of the Tax Service Office, so that many taxpayers when they want to report their taxes are constrained because they do not know the procedure for filling out a tax visit application.

Coronavirus Disease 2019 referred to as Covid-19 has spread to a variety of parts of the country in the world. The World Health Organization (WHO) has declared a Covid-19 pandemic since March 11, 2020. The Covid-19 is not solely dangerous in terms of fitness, it additionally has an effect on the financial system in various nations as well as in Indonesia, due to the fact the production of items is disrupted, and investment is additionally hampered. The influences of the Covid-19 virus pandemic in Indonesia include: some items end up costly and rare to find, Indonesian pilgrims cancel their Umrah trips, reduce in foreign traveler visits to Indonesia, injury the financial shape in Indonesia and abate imports of goods.

A variety of firm steps have been taken by the authorities to restrict people's mobility in order to minimize the unfold of Covid-19 with the aid of enforcing Micro-scale Community Activity Restrictions (PPKM) and accelerating vaccinations. Micro PPKM is carried out to foster public compliance with the Covid-19 prevention health protocol. In micro-scale PPKM, authorities administration and public services ought to continue to run with changes to the work system: those who work in the non-essential quarter in the Emergency PPKM vicinity are required to lift out legit responsibilities at home (Work From Home / WFH) in full or 100%. For authorities companies whose offerings are related to essential sectors, working in the office is a maximum of 50%. Meanwhile, for authorities' services related to integral sectors, government companies can assign their personnel to Work from Office (WFO) a maximum of 100%. The integral sectors in question encompass finance, banking, capital markets, payment systems, information and verbal exchange technology, non-Covid-19 quarantine handling hotels, as well as export and import industries. Meanwhile, critical sectors encompass energy, health, security, logistics and transportation, meals and beverage industry, petrochemicals, cement, countrywide imperative objects, disaster management, national strategic projects, construction, fundamental utilities, as well as industries that fulfill basic wants of the community.

The Directorate General of taxes is covered in the working vicinity of the Ministry of Finance of the Republic of Indonesia is to be the predominant driver of inclusive economic growth in the 21st century, the Directorate General of Taxes has the project of formulating and enforcing policies and technical standardization in the field of taxation, the Tax Service Office is an operational workplace unit tasked with carrying out counseling, service, and supervision of Taxpayers in the fields of Income Tax, Value Added Tax, Sales Tax on Luxury Goods, other oblique taxes, Land and Building Tax and Duty on Acquisition of Rights on Land and Buildings

in accordance with their jurisdiction. The Covid-19 pandemic has dampened the wheels of the National economy, the impact of which has made tax repayments drop dramatically throughout the first 1/2 of 2020. However, this does now not imply that reporting things to do and tax services have stopped. A range of efforts have been made so that tax services continue to be informative according to the country's target however stay safe, comfy in accordance to the Covid-19 prevention fitness protocol. Since September 1, 2020, humans who desire to get face-to-face services at the tax workplace are required to take a queue ticket variety on-line via the "kunjung.pajak.go.id" or "Picktime" page through filling in their identity, destination office, date and time of visit.

Several research on taxpayer compliance during the Covid-19 pandemic, (Amah et al., 2021) discovered that MSME actors prioritized retaining enterprise continuity and ignoring tax compliance. (Kilo et al., 2022) found empirical evidence at some point of the Covid-19 pandemic there was once a decline in taxpayer compliance due to government policies related to the implementation of PSBB and PPKM, decreased consumption, financial slowdown and incentive policies tax. (Listiyowati et al., 2021) the outcomes of her lookup show that socialization of taxation and tax services has no effect on MSME taxpayer compliance, however the self-assessment device does have an effect on MSME compliance.

The implementation of the PPKM and PSBB insurance policies need to be adhered to with the aid of the established public and commercial enterprise actors, the effect of this implementation effects in a decrease in sales turnover for commercial enterprise actors, termination of employment with personnel to business closures and face-to-face restrictions for public service institutions. The Tax Service Office throughout the Covid-19 pandemic as a public provider will continue to elevate out reporting things to do and tax services, even even though the quantity of face-to-face conferences is confined with the aid of using the tax visit software or "Picktime" for taxpayers who will use its service facilities. A tax go to is an statistics science software used by means of the Tax Service Office which targets to decrease crowds in the tax workplace and make it less complicated for taxpayers to habits tax consultations, starting from consulting generic tax information, consulting requests, and others. (Hamza et al., 2021) printed that records science in on-line tax filing, online tax registration and online tax delivery has a high quality affect on environment friendly tax management. (Clement et al., 2017) observed the high-quality influence of records technology in tax administration in Nigeria

which has an influence on productiveness and the relationship between the application of data technology.

Chandra et al., (2021) published that records technology is needed for tax administration activities in organizations, has reduced the time period between when taxes are generated and when they are paid. (Muti'ah, 2018) determined that the use of facts technology, know-how of taxation and account representatives had no impact on person taxpayer compliance, whilst tax socialization and community financial stage had a massive impact on person taxpayer compliance. (Chamalinda & Kusumawati, 2021) published that the preparation for the implementation of the annual tax return reporting service thru e-filing at some stage in the Covid-19 pandemic nonetheless faces various obstacles, various efforts have been made, so that the Virtual Integrated Service Center can run optimally.

Visiting taxes as an application of records and communication technology as a skill of providing comfort and avoiding crowds of taxpayers actually wants to be tested for its effectiveness due to the fact this software is regarded positive if the public receives handy service, methods are no longer complicated, fast, precise, satisfying taxpayers so that many use these facilities. But so far, this utility is now not acquainted to MSMEs due to the fact the lack of socialization and the contents of the socialization are not able to increase public knowledge and understanding about the picktime application.

Several research of taxpayer information (Hardana et al., 2018) in their study exhibit that the use of the e-system Taxation and Internet Understanding impacts the compliance of character MSME taxpayers in the city of Makassar. (Hidup & Terencana, 2020) in his learn about determined proof that worker tax information at "PT Life Makmur Planned", the effectiveness of the tax system, provider great affect tax compliance. Research on the grasp of statistics technology was carried out (Chandra et al., 2021), discovering that a cutting-edge tax administration system in terms of an integrated tax system, changes to the tax facts system will make it simpler to furnish tax offerings and make it easier for taxpayers in the taxpayer compliance process. (Sutrisno, 2020), (Jarwa, 2021) in his empirical learn about located that there is an effect of taxpayer characteristics on attention and willingness to pay taxes and the higher facts technology, the higher the willingness of taxpayers to lift out tax responsibilities due to the fact science is used to facilitate tax reporting and to increase tax compliance.

Tax services to be more fine and efficient. (Purba et al., 2020) The implementation of the e-filing device has a high-quality and massive have an impact on on taxpayer compliance; 2) Internet expertise is established to average the relationship between the implementation of the e-Filing device and the degree of taxpayer compliance. However (Mascagni et al., 2021) the consequences of his research in Ethiopia located distinctive results, particularly data and verbal exchange technological know-how had no effect on tax compliance but, the adoption of machines multiplied the accuracy of the taxpayer's records and decreased the discrepancy. Tax Visit (Picktime) is a website or internet site of the Directorate General of Taxes that functions to make it less complicated for taxpayers to fulfill their rights and tasks in tax matters. Tax visits have been launched since the Covid-19 Pandemic, specifically when you consider that September 1, 2020, with this service, it is hoped that taxpayers can make tax collections. Ticket queue earlier than coming to the vacation spot tax office. However, the efforts of the Directorate General of Taxes to make changes to the implementation of tax offerings and the challenges received a response that got here from internally the Integrated Service Center counter officers and taxpayers throughout the Covid-19 pandemic (Firdaus, 2021), while (Muti'ah, 2018) observed empirical proof that the software of the online tax system has a tremendous and huge effect on tax compliance.

Chamalinda & Kusumawati (2021) discovered that more than a few preparations for the implementation of the Notification Letter reporting carrier had been carried out clearly but still encountered a variety of barriers even even though they had been carried out optimally.(Sukesi & Yunaidah, 2020) discovered that the effectiveness of socialization, foremost service products and carrier nice had an effect on taxpayer pride and compliance. (Listiyowati et al., 2021). The results show that the Socialization of Taxation and Tax Services has no impact on taxpayer compliance, whilst the Implementation of the Self-Assessment System has a considerable fine impact on taxpayer compliance for the duration of the Covid-19 pandemic. The findings of this learn about are predicted to add to empirical evidence of the significance of making provider adjustments to enhance provider quality that leads to the development of statistics and verbal exchange science and its socialization so that taxpayers feel the ease of use, velocity of get entry to and accuracy in carrying out tax functions.

2. Literature   Review
Theory of Compliance
Compliance idea has been broadly studied in the discipline of social sciences, namely the fields of psychology and sociology, which emphasize the importance of the socialization method in an effort to impact person compliance behavior. Compliance concept is a principle that explains a condition in which a man or woman obeys the orders or policies given. A character as an man or woman tends to obey the regulation that is considered splendid and steady with his internal norms. According to (Rahayu et al., 2017) in the tax law that the public as taxpayers need to be conscious and active to be aware of the content and motive of the provisions of tax legal guidelines and regulations. Taxpayer compliance can be recognized from taxpayer compliance starting from registering, compliance in reporting tax returns (SPT), compliance in calculating and compliance with paying taxes owed before maturity.

Theory of Knowledge
(Chandra et al., 2021) states that knowledge is information that an individual knows, understands, and is familiar with as information won thru the procedure of learning and experience. The understanding of the tax go to utility "Picktime" is an facts science software used with the aid of the Directorate General of taxes for queue numbers for taxpayers who will meet face-to-face with tax officials, tax visits have the purpose of making human beings apprehend more deeply, if human beings understand how to use the application. Tax visits will be in a position to assist make bigger public pastime as taxpayers in reporting their taxes (silvia utami, 2018).

Visit tax itself is a website or web page from the Directorate General of Taxes that serves to facilitate taxpayers to fulfill their rights and obligations in tax matters, this service objective to facilitate the public in phrases of tax management. In this site, there are a number of selections of carrier menus and queuing tickets for the public before coming to the tax office, people no longer need to queue which can motive crowds to decrease the chance of contracting the Covid-19 disorder which is very effortless to spread. Various benefits and facilities that can be accessed with the aid of the community include: a). take care of the reporting of the Annual Tax Return, b). ease of conducting consultations related to e-SPT, e-Faktur, e-Bupot, and others, c) assisting the public to make appointments with tax officers and d) facilitating the public to behavior consultations with associated things such as established statistics consultations, software consultations and so forth.

Theory of Tax Visit

Some of the know-how that have to be recognized through the public when the use of the "Picktime" tax go to application include: 1) opening the "http://kunjung.pajak.go.id" page; 2) then there are options: a) list; b) search for tickets and c) listing of work units. On the "register" menu, you should fill in: identity; health assessment; carrier & time and booking. The "Picktime" menu is used to retrieve the queue variety that has been created, while the "list of work units" menu contains facts on: a) the address of the head workplace work unit, regional office and the address of the operational work unit; b) tackle of the Tax Service Office and KP2KP; c) Tax Office Communication Channel. The records contained in this tax visit web page is less known by means of taxpayers because of the lack of socialization of this application. Understanding of "Picktime" Visiting Taxes. (Hidup & Terencana, 2020) grasp is the process of making ways of understanding. So far, many humans have only been taught to use technology, besides ever being given an grasp of the nature of the technology, as a result, people stutter when confronted with an software of this records technology.

In relation to imposing the taxation rights and duties of the public or taxpayers who do now not understand facts technology, they tend to end up disobedient taxpayers. The significance of supplying an understanding of records and communication technology to the public due to the fact information technological know-how is a science that has a function in processing data, processing data, obtaining, compiling, storing, altering facts in all sorts of ways to gain useful or excellent information, because data technology makes it less complicated work executed by way of humans, the time used is greater environment friendly in obtaining information, the data bought is additionally accurate.(Purba et al., 2020) the outcomes of his research exhibit that grasp the internet is perception the fact about what the web is and knowing how to use the internet.

Theory of Socialitation

"Picktime" tax go to socialization is an effort made with the aid of the Directorate General of Taxes to supply knowledge to taxpayers so that they know everything about the technique for getting a queue wide variety thru the tax go to web page earlier than the taxpayer comes to the tax office. Tax socialization is an effort made by using the Director General of Taxes to supply knowledge to the public and mainly taxpayers to understand about all matters regarding taxation, each rules and taxation procedures via the right techniques (Hardana et al., 2018). (Muti'ah, 2018) in their lookup observed that the outcomes of tax socialization have an effect on

taxpayer compliance, this capacity that offering grasp to taxpayers through tax socialization is essential thinking about the growing prevalence of tax evasion or tax evasion which will result in lowering the entry of tax funds into country treasury, or even no funds go to the kingdom treasury. This end result contradicts research conducted with the aid of (Azizah, 2019) concluding that tax socialization, tax provider offerings and tax sanctions have no effect on character taxpayer compliance at KPP Pratama Manado and KPP Pratama Bitung. This shows the efforts of KPP Pratama Manado and KPP Pratama Bitung to extend public attention in these two cities on the significance of taxes for development, so as to increase character taxpayer compliance. Taxpayer compliance is very interesting to find out about and research to find the root reasons of taxpayer non-compliance because low taxpayer compliance effects in now not accomplishing tax targets in Indonesia, particularly for the duration of the Covid-19 pandemic. High taxpayer compliance can extend state revenue due to the fact taxes are a supply of nation revenue that has a very essential position to finance all government expenditures besides taxes are used to modify the inflation rate, encourage export activities, furnish protection or safety for domestically produced goods and entice investment (Clement et al., 2017). Taxes additionally characteristic to distribute social welfare. Taxes additionally serve to stabilize monetary conditions. The have an effect on of non-compliant taxpayers during the Covid-19 pandemic resulted in a drastic drop in tax payments, improvement did now not go well due to the fact the kingdom money was not enough to pay the state's wishes and the nation debt.

Conceptual Framework
This research was conducted within the framework of the Theory of Reasoned Action which was updated with Theory of Planned Behavior by (Ajzen, 1991), the theory of reasoned action assumes that behavior is determined by an individual's desire to perform or not perform a certain behavior or vice versa, desire is determined by attitudes and subjective norms. Ajzen's theory of attitudes towards behavior refers to the degree to which a person has favorable or unfavorable evaluation judgmc, Micro, Small and Medium Enterprises must comply with government policies by following health protocols to temporarily stop business activities for several reasons related to decreased purchasing power, low market share, and other constraints. others in the process of production and distribution. The behavior of Micro, Small and Medium Enterprises in complying with government recommendations believes they can support government programs to suppress the spread of Covid-19. This study follows the attribution theory approach, namely the theory of taxpayer compliance related to the attitude of

taxpayers in assessing the tax itself and to analyze taxpayer compliance by utilizing the "Pick time" tax visit application which is expected to be able to help and provide convenience for taxpayers who will carry out activities face to face with the tax official. Schematic Framework for Think ingents while subjective norms refer to normative ones relating to individual perceptions of how the group sees behavior and evaluations which are generally expressed as individual motivations to adhere to reference groups. Behavioral theory is planned as the development of a theory of reasoned action by developing perceived control behavior that a person's attitude influences behavior through a process of reasoned decision making, behavior is also influenced by subjective norms (beliefs), attitudes and beliefs towards certain behaviors will lead to certain behavioral intentions. This means that in response to the outbreak of the Covid-19 pandemic. The conceptual framework is presented in Figure 1:
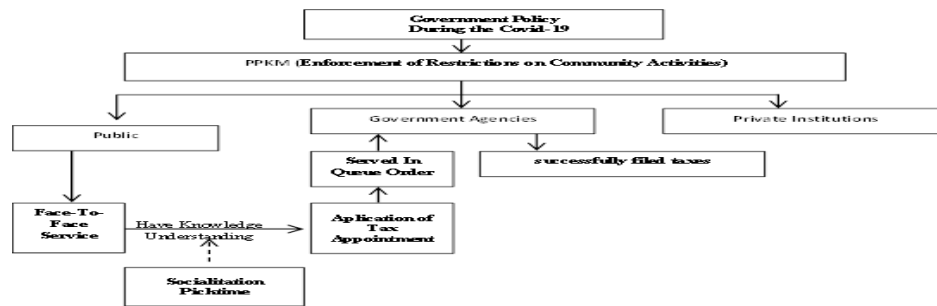
Figure 1. Concept Framework

3. Research Method and Data

The unit of analysis in this study is MSME actors around the "Selecta" tourist destination, Batu City, East Java, a total of 151 Micro, Small and Medium Enterprises engaged in the food and beverage business and the Creative Product industry, a total of 148 samples that are eligible for analysis. This research was conducted by combining experimental and survey methods using a questionnaire about knowledge and understanding of information technology, socialization and compliance. The questionnaire was grouped into: 1. Respondent demographics including name, gender, income, age, education, line of business, have used the tax visit application; 2. Instruments: a) Knowledge and understanding of technology and information; b) Socialization of tax visit applications and d) taxpayer compliance in carrying out tax obligations. Respondents were asked to rate the instrument presented using a Likert scale with 1 for the level that strongly disagrees

to 5 for answers that strongly agree. Data analysis and testing using the WarpPLS and SPSS applications are used to identify and estimate the relationship between latent variables whether they are linear or non-linear. at this stage it is carried out to test the goodness of fit Outer model involves testing validity and reliability, the inner model includes model fit tests: model fit, path coefficient, and R² (Hair et al., 2014) The unit of analysis in this study is MSME actors around tourist destination "Selecta" Batu City, East Java, a total of 181 Micro, Small and Medium Enterprises engaged in the food and beverage business and the Creative Product industry, a total of 148 samples that are eligible for analysis. This research was conducted by combining experimental and survey methods using a questionnaire about knowledge and understanding of information technology, socialization and compliance. The questionnaire was grouped into: 1. Respondent demographics including name, gender, income, age, education, line of business, have used the tax visit application; 2. Instruments: a) Knowledge and understanding of technology and information; b) Socialization of tax visit applications and d) taxpayer compliance in carrying out tax obligations. Respondents were asked to rate the instrument presented using a Likert scale with 1 for the level that strongly disagrees to 5 for answers that strongly agree. Data analysis and testing using the WarpPLS and SPSS applications are used to identify and estimate the relationship between latent variables whether they are linear or non-linear. at this stage it is carried out to test the goodness of fit Outer model concerns validity and reliability testing, the inner model includes model compatibility tests: model fit, path coefficient, and R² (Hair *et al.*, 2014)

4. Result and Findings

The findings of this study are distinguished: (1) Respondent profiles of 151 MSMEs in the Selecta Tourism destination as respondents who filled out the questionnaire, but only 148 respondents who were representative engaged in the food and beverage business totaling 73 and creative product industries totalling 75 can be analysed data consisting of 89 men and 59 women, background is high school graduates 114 respondents, the majority of business owners aged between 36-55 years a total of 64 respondents. Respondents' responses regarding knowledge of information technology were 63.6% with fairly good criteria, understanding of information technology showed an actual score of 78.02% including good criteria, socialization of the tax visit application showed a score of 59.84% including fairly good criteria, and tax compliance indicated the actual score of 77.74% is quite good. The summary of the results of data analysis is presented as follows

I. *Evaluation of Measurement Model*
a. *Convergent Validity*

The convergent validity of the size mannequin uses reflective indications based on the aspect loading strategy of the indications that measure the latent variables. The summary of the loading takes a look at outcomes is presented in table 1.

Table 1: Loading and Cross Loading test results

No	Variable	Indicator		Cross Loading	P value	type
1	Picktime Outreach	X1.1	Soc_1	0.890	<0.001	Reflective
		X1.2	Soc_2	0.938	<0.001	Reflective
		X1.3	Soc_3	0,899	<0.001	Reflective
2	Picktime Knowledge	X2.1	Knw-1	0.921	<0.001	Reflective
		X2.2	Knw-2	0.894	<0.001	Reflective
		X2.3	Knw-3	0.904	<0.001	Reflective
		X2.4	Knw_4	0.699	<0.001	Reflective
3	Picktime Understanding	X3.1	Und_1	0.873	<0.001	Reflective
		X3.2	Und_2	0.895	<0.001	Reflective
		X3.3	Und_3	0.863	<0.001	Reflective
		X3.4	Und_4	0.617	<0.001	Reflective
		X3.5	Und_5	0.750	<0.001	Reflective
4	Taxpayer compliance	Y1.1	Comp_1	0.894	<0.001	Reflective
		Y1.2	Comp_2	0.938	<0.001	Reflective
		Y1.3	Comp_3	0.817	<0.001	Reflective
		Y1.4	Comp_4	0.900	<0.001	Reflective
		Y1.6	Comp_5	0.848	<0.001	Reflective

Source: Result of data analysis (2021)

Based on table 1. The symptoms of each socialization variable, information and appreciation of "Picktime" tax visits and taxpayer compliance have mirrored the dimension of each socialization variable, know-how and perception of "Picktime" tax visits and taxpayer compliance, particularly the loading issue the loading issue value > 0.4

b. *Composite Reliability*

The precis of the Composite Reliability take a look at results is presented in table 2:

Table 2: Composite Reliability

Variable	Composite Reliability
Picktime Outrech – (Soc)	0.935
Picktime Knowledge – (Knw)	0.918
Picktime Understanding – (Und)	0.901
Taxpayer Compliance – (Comp)	0.945
Mediation Knw*Soc	1.000

Source: Result of data analysis (2021)

Based on Table 2, the variables of Picktime information (Knw), Picktime socialization (Soc), Picktime understanding (Und), taxpayer compliance (Comp) have a composite reliability price of 0.7 this indicates that all indicators of each variable have excessive reliability. properly for the latent variable.

c. *Model Fit and Quality Indices*

Table 3: Model Fit and Quality Indices

| Model Fit and Quality Indices	Fit Criteria	Analysis Result	Evaluation Model
Adjusted R2	R^2	0.627 , Model kuat $\geq$ 0.70 moderat $\leq$ 0.45 lemah $\leq$ 0.25	Strong
Average Path Coefficient	APC	= 0.538 , p < 0.001	good
Average R-Squared	ARS	= 0.613 , p < 0.001	good
Average Block VIF	AVIF	= 2.342 ; accepted if <= 5, ideal<= 3.3	ideal
Average Adjusted R-Square	AARS	= 0.627 , p < 0.001	good
Average Full Collinearity VIF	AFVIF	= 3.268 ; accepted if<=5 Ideal<=3.3	ideal
Tenenhaus GoF	GoF	= 0.710 ; 0.1 – 0.24 = Small 0.25 – 0.35 = Medium GoF > 0.36 = Large	large
Simpson's Paradox Ratio	SPR	= 1.000 ; accepted if >= 0.7 Ideal = 1.00	ideal
R-Squared Contribution Ratio	RSCR	= 1.000 ; accepted if >=0.9 Ideal = 1.00	ideal

Statistical Suppression Ratio	SSR	= 1.000 ; accepted if >= 0.7	ideal
Nonlinier Bivariate Causality Direction Ratio	NLBCDR	= 0.833 ; accepted if>=0.7	ideal

Source: Result of data analysis (2021)

Based on table 3, shows the goodness of fit inner model. The results of the analysis show the value of the Average Path Coefficient (APC) or the average path coefficient of 0.538 with a significance level of p-value <0.00, which means that the coefficient on each The path has a massive have an impact on on the know-how of taxpayers about tax visits on the appreciation variable and additionally the moderating model of the socialization relationship on appreciation the application of tax visits. Average R-squared (ARS) value is 0.613 with p-value p < 0.001 and Average Adjusted R-squared is 0.627 p-value p < 0.001 potential that the socialization, knowledge and understanding of tax visits suggests a enormous 62.7% impact on taxpayer compliance and additionally the moderation mannequin on taxpayer compliance. While the last 37.3% is influenced by way of different variables that are no longer used in this study. The Average block price of VIF (AVIF) is 2,342 < 3,300 < 5,000 including the perfect class and the Average Full Collinearity VIF (AFVIF) value of 3,268 < 3,300 < 5,000 is protected in the commonplace position. This potential that the consequences of this analysis show that the socialization, know-how and perception of tax visits in this find out about are free from multicollinearity or the three variables in question, particularly socialization, know-how and understanding of tax visits "picktime" is now not related or has no relationship.

Analysis of Hypothesis Test
Figure 2: Output Results of Mediation and Moderation Test fashions
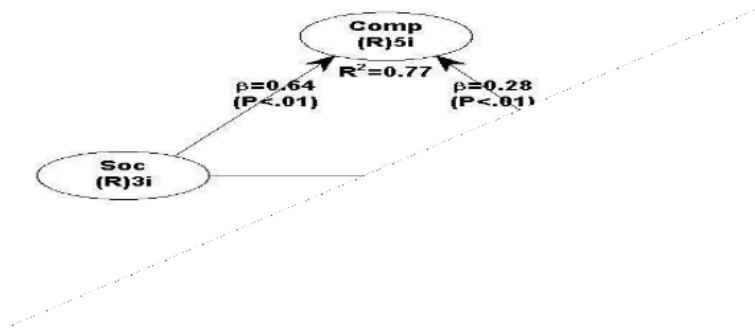
Based on Figure 2, it can be summarized in Table 4:

Table 4: Direct and Indirect Effect

Relationship Between Variabels	Path Coefficient	p-value	Evaluation
Direct Effect : Soc – Und	0.71	< 0.01	Significant
Direct Effect : Soc – Comp	0.64	<0.01	Higly Significant
Direct Effect : Und – Comp	0.28	<0.01	Higly Significant
Indirect Effect : Soc – Und – Comp	0.71 x 0.28 = 0.198		
Total Effect	0.64 + 0.198 = 0.838		
Effect of Moderation : Knw → Soc – Und	-0.13	=0.05	Significant

Source: Result of data analysis (2021)

Table 4 suggests the effects of the moderation analysis that it is discovered that taxpayer information about "picktime" tax visits can support the relationship between picktime socialization and taxpayer perception of tax visits applications by using 13% and p 0.05 means that some taxpayer understanding is related to the use of picktime applications. what taxpayers be aware of for their appreciation is nonetheless restricted to journeying taxes as a skill to take queue numbers, the usage of internet facilities, saving time and easy to do anywhere, because incomplete statistics dissemination reasons taxpayers to lack perception when having access to the tax go to page. Figure 1 additionally shows the results of the

mediating evaluation of the impact of picktime socialization on taxpayer compliance via appreciation the utility of tax visits, the direct impact of socialization on tax compliance is 0.64 with p <0.01 meaning that socialization of tax visits has a great and good sized impact on taxpayer compliance via 64%, whilst the oblique effect of socialization on compliance thru understanding of the tax go to application is 0.71 x 0.28 = 0.198, so the complete effect is 0.64 + 0.198 = 0.838. Based on the calculation of Variance Accounted For (VAF) = 0.198: 0.838 = 0.2362 or 23.62%, it can be concluded that the appreciation of taxpayers about the "Picktime" tax visit utility has no mediating effect (Hair et al, 2013) if it follows the criteria: a) if the VAF fee > 80% is covered in full mediation; b) if the VAF is between 20% and 80%, it is in the category of partial mediation and c) if the VAF is much less than 20%, it is classified as no mediation effect.

5. Conclusion

Based on the results of the discussion, it was concluded: 1) the application of the "picktime" tax visit application during the Covid-19 pandemic that the knowledge of taxpayers about tax visits strengthens the influence of socialization on taxpayer understanding in creating taxpayer compliance. These results support research conducted by (Chandra *et al. al.*, 2021) and (Chamalinda & Kusumawati, 2021) that tax knowledge can affect compliance and willingness of taxpayers to carry out tax obligations and service efforts at virtual integrated service places run optimally; 2) understanding of information technology related to the tax visit application shows that it can explain and be able to mediate the effect of socialization on taxpayer compliance which is full mediation, meaning that the socialization of tax visits is not able to influence taxpayer compliance without going through an understanding of this information technology. However, with the taxpayer's knowledge as a variable that can strengthen the socialization relationship of the tax visit application in the convenience of being carried out by the taxpayer when going to take a queue number, not too long when going to make a tax visit make taxpayer compliance increase, this research supports research conducted by (Clement, Ph & Ayodele, 2017) and (Sutrisno, 2020).

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