

The Moderation Role of Tax Socialization on Tax Knowledge and Implementation of the E-Filing System on Taxpayer Compliance

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Abstract

This study aims to obtain empirical evidence of the influence of tax knowledge and the implementation of the e-Filing system on taxpayer compliance, moderated by tax socialization. In this study, the sample was drawn from individual taxpayers at the Surabaya Gubeng Pratama Tax Office (KPP Pratama Surabaya Gubeng) using a purposive sampling method. The research location was chosen because tax reporting compliance there is relatively low, at only 80%. This study aims to fill the theoretical gap regarding variables that may strengthen or weaken taxpayer compliance. The analyses used in this study were multiple linear regression analysis and moderated regression analysis (MRA). The results found a positive effect between tax knowledge and taxpayer compliance. The implementation of the e-Filing system also had a positive effect on taxpayer compliance. This contrasts with tax socialization, which was unable to moderate the effect of tax knowledge and the implementation of the e-Filing system on individual taxpayer compliance at the Surabaya Gubeng Pratama Tax Office (KPP Pratama Surabaya Gubeng).

Keywords: *E-filling system; Knowledge of taxation; Taxpayer compliance; Tax Sozialization*

INTRODUCTION

The actualization of tax revenue in 2020 achieved 89.3% of the adjusted State Budget (*APBN*) objective. This indicate that tax revenue in 2020 experienced a contraction of 19.7% [1]. Conversely, in the fiscal year 2021, the state tax revenues successfully met the *APBN* objective. According to data derived from the press conference materials of the Ministry of Finance in 2021, the tax revenue target was set at IDR 1,229.6 trillion, while the actual revenue realized amounted to 125.88% or IDR 1,547.8 trillion. This signifies that the tax revenues for the year 2021 not only met the stipulated target but also surpassed it. The successful attainment of the target concerning state revenues from taxes is predicated on the level of taxpayer compliance. An increase in the level of taxpayer compliance invariably correlates with an enhancement in tax revenues.

Taxpayer compliance, as articulated in the IBFD International Tax Glossary, refers to the conduct of taxpayers in fulfilling their tax obligations in both technical and administrative dimensions as stipulated by tax regulations. Taxpayer compliance encompasses the execution of tax obligations and the rights afforded to taxpayers [2]. The adherence to tax regulations encompasses multiple dimensions such as registering taxpayers, computing tax obligations, and filing thorough, precise, and understandable Annual Tax Returns (*SPT*) [3].

The attainment of formal taxpayer compliance in the year 2022 was recorded at 83.2%, encompassing a total of 19 million registered taxpayers, of which 15.87 million had duly submitted their *SPT*. In relation to 2021, the formal compliance rate of taxpayers saw a reduction in 2022. Specifically, the realization of formal tax compliance in 2021 was documented at

84.07%, indicating that 15.97 million out of 19 million taxpayers had been identified as having submitted their *SPT* [4]. Tax knowledge is an indicator of the level of taxpayer awareness of tax regulations that can foster a compliant attitude of taxpayers. A greater understanding of tax matters among people tends to encourage them to meet their tax responsibilities to avoid facing tax fines [5]. The success of a digital tax reporting framework is more probable to gain wider acceptance from taxpayers when it is paired with sufficient tax understanding. The initiatives regarding tax socialization executed by the Directorate General of Taxes embody one of the numerous strategies intended to elevate public awareness of tax understanding, which encompasses tax regulations, procedures, and collection systems [6]. Tax socialization can add information on the importance of paying taxes and taxpayers' contributions to the state. Through tax socialization by tax officials to taxpayers, it can help increase taxpayer compliance [2].

The adaptation of technology and information is manifested in the digitalization of the tax system via e-filing and e-forms for the reporting of Annual Tax Returns (*SPT*), as well as e-billing for tax payments. E-filing constitutes one of the myriad internet-based services available for *SPT* reporting, which can be utilized by individual and corporate taxpayers in an online and real-time manner [7]. The e-Filing system service uses ASP (Application Service Provider) which serves 24 hours a day and a full week, which means that the e-filing system service is available all the time. Where this will increase the effectiveness and efficiency of tax reporting [8]. The e-filing system provides essential facilities that greatly enhance tax compliance efforts [9].

The proportion of adherence in the submission of the 2021 Annual Tax Returns for Individual Taxpayers at the East Java I Regional Office of the Directorate General of Taxes has been assessed. The highest percentage of submissions for Annual Tax Returns from Individual Taxpayers is recorded at the *Surabaya Pabean Cantikan* Tax Office, achieving an impressive 99%, whereas the lowest percentage of submissions is observed at both the *Surabaya Sukomanunggal* Tax Office and the *Surabaya Gubeng* Tax Office, each at 80%. Considering this phenomenon, the researcher intends to conduct an in-depth examination of taxpayer compliance specifically at the *Surabaya Gubeng* Tax Office, which ranks among the lowest in the East Java I Region.

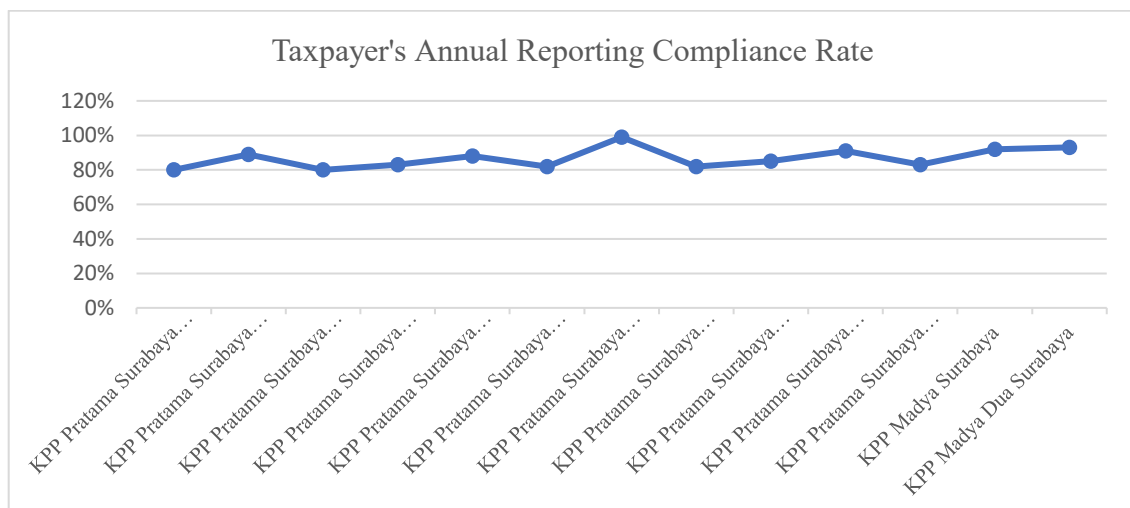


Figure 1. Taxpayer Annual reporting Compliance Rate 2021
(Source. East Java I Regional Office of the Directorate General of Taxes)

According to the investigation referenced [10] concerning the effects of taxpayer compliance on the utilization of information technology, tax socialization, and tax knowledge, it has been determined that taxpayer compliance is significantly affected by the level of tax knowledge

possessed by individuals. The conclusions drawn from the research by [5], [10], and [11] reinforce this statement. This claim finds support in the research outcomes reported by [5], [10], [11]. By fostering individual intentions or motivations as proposed by the Theory of Planned Behavior (TPB), particularly among taxpayers desiring to enhance their understanding of tax-related matters, taxpayer behavior is shaped toward acquiring knowledge about tax regulations and systems through tax socialization. Tax awareness is essentially associated with our beliefs regarding behavior. Possessing knowledge about tax matters and realizing the critical role of compliance, taxpayers could very well reevaluate their propensity for non-compliant conduct. This behavioral inclination will subsequently inform control beliefs that determine whether to promote or restrain such behavior [12].

In the scholarly investigation [7], it was articulated that there exists no affirmative effect stemming from the degree of tax knowledge on taxpayer compliance. On another note, the assessment undertaken [13] which examined taxpayers at the Regional Office of the Directorate General of Taxes in the Special Region of Yogyakarta brought about contrasting results. The investigation highlighted a significant relationship between tax comprehension and the adherence rates of individuals who must fulfill their tax duties. The tax knowledge variable was employed by [10] in his examination of individual taxpayers at the South Jakarta Regional Office of the Directorate General of Taxes. This inquiry's outcomes agree with the viewpoint expressed [15] which indicates that possessing tax knowledge leads to improved adherence by taxpayers.

Consistent conclusions have been drawn from previous studies on the relationship between taxpayer compliance and the use of e-filing systems. Based on the empirical findings [17] Taxpayer compliance is positively influenced by the implementation of the e-filing system variable. The results derived from this examination correlate with the references outlined in [7], [9], [16]. In contrast to earlier studies, it was inferred that there exists no significant effect on the augmentation of SPT reports between the periods preceding and succeeding the adoption of the e-filing system [12].

The results of the study on tax socialization as a moderation of the relationship between tax knowledge and the application of e-filing on taxpayer compliance are inconsistent. According to research by [9] the variables of tax socialization, tax knowledge, and the implementation of the e-filing system have a positive impact on taxpayer compliance. This indicates that tax socialization can run moderately. The findings of this study are also consistent with the findings [16], [17]. The difference in research results shows that the moderation variable of tax socialization does not have an effect or weakens the level of tax knowledge or the implementation of the e-filing system on taxpayer compliance [6], [7], [18]. Based on the inconsistency of previous research, this study wants to take the opportunity to include the moderation variable of tax socialization in the relationship between tax knowledge and the implementation of the e-filing system on taxpayer compliance.

METHOD

This study uses moderated regression analysis or Moderated Regression Analysis (MRA). The purpose of using MRA is to determine whether by using the moderation variable of tax socialization there is a change in influence that can strengthen or weaken the independent variable of tax knowledge and the implementation of the e-filing system on the dependent variable of taxpayer compliance. Based on data from the Surabaya Gubeng Pratama Tax Office (KPP Pratama), there were 39,663 registered taxpayers who met the criteria for effective taxpayers as of 2021. The sample in this study was obtained using the Slovin formula, resulting in a sample size of 99.70.

The tax compliance variable is the activities and behaviour of taxpayers in fulfilling and implementing tax obligations and rights which is a form of tax compliance as a contribution of taxpayers to national development [19]. Tax knowledge is defined as a series of stages of taxpayer

understanding of taxation and its application to the obligation to pay taxes [20]. Implementation of the e-filing system The e-filing system is a service for reporting and submitting tax returns (SPT) electronically in calculating, depositing, and reporting tax obligations which can provide positive implications for increasing taxpayer compliance. The moderation variable of tax socialization is an activity to expand tax regulations and information evenly so that it can be understood and implemented in life and increase tax awareness and compliance. So the model used in this study is as follows:

$$YI = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 Z + \beta_4 X_1 Z + \beta_5 X_2 Z + e$$

Table 1. Research Variable Indicator

Variables	Indicator
Tax Knowledge (X1) [9]	<ol style="list-style-type: none"> 1. Knowledge of tax provisions. 2. Knowledge of tax functions. 3. Knowledge about the use of taxes as financing by the government. 4. Knowledge of calculating, paying and reporting taxes independently. 5. Knowledge of the taxation system in Indonesia.
Implementation of e-Filing System (X2) [9]	<ol style="list-style-type: none"> 1. The convenience of a flexible e-filing system. 2. Implementing an e-filing system can save costs. 3. The convenience of the e-filing system in calculating taxes. 4. Ease of e-filing system in filling out SPT. 5. The implementation of the e-filing system ensures that the reported data is always complete. 6. The implementation of the e-filing system is more environmentally friendly.
Tax Socialization (Z) [9]	<ol style="list-style-type: none"> 1. The role of tax counseling in disseminating tax information. 2. Tax information through print and electronic media. 3. Provision of tax information from tax officers. 4. Tax socialization is able to convey its objectives well. 5. Ease of access to tax socialization media.
Taxpayer Compliance (Y) [22]	<ol style="list-style-type: none"> 1. Independent taxpayer registration. 2. Taxpayers are regular in submitting their SPT. 3. Taxpayers understand the function of taxation. 4. Taxpayers understand the taxation system in Indonesia. 5. Taxpayer's ability to calculate tax payments.

(Source. author, 2021)

RESULTS AND DISCUSSION

The characteristics of the respondents in this study were that most of the respondents were aged 31-50 years, which was 39%, while the age range above 50 years was 26%, the age range of 24-30 years was 21%, and finally the age range of 19-23 years was 14%. Furthermore, the gender of the respondents was dominated by women, which was 56% and male respondents were 44%. For the last educational characteristics, the highest percentage was high school, which was 51%, Bachelor's degree (S1) was 38%, Diploma III (D3) was 8%, Bachelor's degree 2 (S2) was 1%, and the remaining 2% were occupied by other options. The characteristics of the respondents' jobs

based on filling out the questionnaire were obtained as many as 45% were employees, 27% were self-employed, 23% other options, and 5% were students. The results of the validity test were declared valid if the p-value < 0.05 . Conversely, the questionnaire was declared invalid if the p-value > 0.05 . The results of the validity test show that all independent variables used are proven valid and can be applied to further data test analysis because they have met the validity requirements. The results of the reliability test show that the variables are proven consistent or reliable for use in research evidence because each variable shows a Cronbach's Alpha value that exceeds 0.60.

Table 2. Reliability Test Results

Variables	Cronbach's Alpha	N of Items	Information
Tax Knowledge (X1)	0.770	5	Reliable
Implementation of e-Filing System (X2)	0.833	6	Reliable
Tax Socialization (Z)	0.684	5	Reliable
Taxpayer Compliance (Y)	0.807	5	Reliable

(Source. Primary data, 2021)

The results of the Moderated Regression Analysis (MRA) test show that the moderation variable is not significant, which means that tax socialization as a moderator is not able to strengthen the relationship between tax knowledge and the implementation of the e-filing system with taxpayer compliance.

Table 3. Moderated Regression Analysis (MRA) Test Result

Variable	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
(Constant)	-20,417	15,146			-1,348	0.181
X1	0.184	0.874	0.164		0.211	0.833
X2	1,204	0.572	1,264		2,104	0.038
Z	1,647	0.891	1,358		1,849	0.068
X1*Z	0.012	0.053	0.292		0.219	0.827
X2*Z	-	0.036	-1,916		-	0.081
	0.064				1,761	

Variable	MRA Model			OLS		
	B	β	SE	B	β	SE
Constant	-20.417		15.146	-2.069		1.690
X1	.184	.164	.874	.306**	.272	.086
X2	1.204**	1.264	.572	.192**	.201	.077
X1*Z	-.064	-	.036			
X2*Z	.012	1.916	.053			
		.292				
Obs	100				.566	
R²	.582				.553	
Adj R²	.559					

(Source. Primary data, 2021)

Superscript asterisks *, ** and *** are significant at 10%, 5% and 1%,

The e-filing system is a manifestation of changes in tax administration based on technology and information that aims to simplify the tax reporting process for taxpayers without having to be present at the Tax Office. The test results show similarities with research conducted [9]. In his statement, it was concluded that there was a positive contribution between the implementation of the e-filing system and taxpayer compliance significantly. Through the proof of the MRA (Moderated Regression Analysis) test, it was found that tax socialization as a moderator was unable to strengthen the influence of tax knowledge on taxpayer compliance at the Surabaya Gubeng Tax Office. There is a discrepancy between the results of the third hypothesis and the Theory of Planned Behaviour (TPB). In the TPB theory, the tax socialization factor is considered as a form of motivation for a compliant attitude. taxpayers. This study concluded that the interaction of socialization moderation as a moderating variable, failed to strengthen the relationship between tax knowledge and taxpayer compliance. This study contradicts the results of previous studies which explain that tax socialization is able to moderate tax knowledge on taxpayer compliance [9].

CONCLUSION

Taxpayer compliance is influenced by tax knowledge. The implementation of the e-filing system in reporting SPT has been proven to be able to provide convenience in tax reporting for taxpayers, thus encouraging an increase in the level of taxpayer compliance. Tax Socialization has been proven to be unable to strengthen the relationship between Tax Knowledge and Taxpayer Compliance at *Surabaya Gubeng* Tax Office. This is because the distribution of tax information is not evenly distributed to all taxpayers. On the other hand, taxpayers also lack self-awareness to read and fulfil tax obligations from the socialization information that has been carried out by the tax authorities through billboards. With the lack of tax information entering the community, it is true that tax compliance will also be affected by the decline.

Taxation Socialization has also proven to be unable to strengthen the influence of the Implementation of the e-Filing System on Taxpayer Compliance at the *Surabaya Gubeng* Tax Office. Taxation socialization regarding the e-filing system has been routinely carried out by tax officials, but not a few taxpayers have not fully understood and have not been able to practice it directly. With a less than optimal understanding of the technical use of e-filing to report taxes, taxpayers are reluctant to report their taxes electronically. This results in a decreasing level of tax compliance at *Surabaya Gubeng* Tax Office. Further research can change or add different variables from this study and adjust them to current phenomena, such as public trust in tax compliance. This study also does not include the Covid-19 pandemic as an external factor that

may affect taxpayer compliance.

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