

# How Digital Tax Socialization Moderates E-Filing Against Individual Taxpayer Compliance

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## ABSTRACT

This study aims to analyze the effect of using e-filing on individual taxpayer compliance by including the role of digital tax socialization to strengthen the relationship between the two. The new contribution of this research is to combine literature e-filing, digital tax outreach, and individual taxpayer compliance which were previously examined separately. The primary data for this study came from a questionnaire given to 100 individual taxpayers at KPP Pratama Ciamis. Purposive sampling was used to select the sample for this study. The Partial Least Square method and the SmartPLS tool are used to test the research variables. The results of the study show that e-filing has a positive effect on individual taxpayer compliance. The next result is that digital tax socialization is not significant in strengthening the positive effect of e-filing on individual taxpayer compliance. The practical contribution in this study is by finding that digital tax socialization directly has a positive relationship with individual taxpayer compliance. The results of our study support the commitment of various countries to carry out tax reform in a modern direction.

Keywords: E-filing; Digital Tax Socialization; Individual Taxpayer Compliance; Tax Authorities

## *Bagaimana Sosialisasi Pajak Digital Memoderasi E-Filing Terhadap Kepatuhan Wajib Pajak Orang Pribadi*

### ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh penggunaan e-filing terhadap kepatuhan wajib pajak orang pribadi dengan memasukkan peran sosialisasi pajak digital untuk memperkuat hubungan keduanya. Kontribusi baru dari penelitian ini adalah menggabungkan literatur e-filing, sosialisasi pajak digital, dan kepatuhan wajib pajak orang pribadi yang sebelumnya diperiksa secara terpisah. Data primer penelitian ini berasal dari kuesioner yang diberikan kepada 100 wajib pajak orang pribadi di KPP Pratama Ciamis. Purposive sampling digunakan untuk memilih sampel untuk penelitian ini. Metode Partial Least Square dan alat SmartPLS digunakan untuk menguji variabel penelitian. Hasil penelitian menunjukkan bahwa e-filing berpengaruh positif terhadap kepatuhan wajib pajak orang pribadi. Hasil selanjutnya bahwa sosialisasi pajak digital tidak signifikan dalam memperkuat pengaruh positif e-filing terhadap kepatuhan wajib pajak orang pribadi. Kontribusi praktis dalam penelitian ini dengan menemukan bahwa sosialisasi pajak digital secara langsung memiliki hubungan positif dengan kepatuhan wajib pajak orang pribadi. Hasil kajian kami mendukung komitmen berbagai negara untuk melakukan reformasi perpajakan ke arah modern.

Kata Kunci: E-filing; Sosialisasi Pajak Digital; Kepatuhan Wajib Pajak Orang Pribadi; Otoritas Pajak

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## INTRODUCTION

Taxes are placed at the top position as the main source of revenue in increasing a country's treasury (Langer & Korzhenevych, 2018), (Mawejje & Sebudde, 2019), and (Oz-Yalaman, 2019). Therefore, taxes are a means to mobilize resources that come from the economy. community activities to finance infrastructure development and state spending (Amalu et al., 2020), (Mawejje & Sebudde, 2019), and (Prichard et al., 2018). Undeniably, taxes can be said to be the biggest supporter of a country's income (Larasati & Binekas, 2019) and (Serrato & Zidar, 2018).

Tax collection and enforcement of tax laws are difficult to enforce in many countries (Sivadasan & Slemrod, 2008), (Tiefenbach & Kohlbacher, 2015), and (Vilaça, 2012), taxpayer compliance is a major concern for policymakers, to directly increases revenue by considering the determinants of tax revenue (Andreoni & Chang, 2018) and (Schafferer et al., 2018). There are many ways that policymakers can take to determine strategies to improve taxpayer compliance (eg Doerrenberg, 2015), (Gnangnon, 2016), and (Mardan & Stimmelmayer, 2017).

Various changes in tax management have been carried out through various mechanisms (Benczúr et al., 2018), (Ikhsan & Trialdi, 2005), and (Rizzi, 2013). policymakers in various countries have carried out various tax reforms, one of which is by utilizing information technology and databases (Agrawal & Wildasin, 2019), (Fu et al., 2019), and (Olivares Olivares, 2018). The challenges of digital disruption in the economy are used as opportunities through the responsiveness of tax authorities to improve tax technology infrastructure (Javed et al., 2017) and (Moscoso Boedo, 2018). Taxpayer compliance is anticipated to improve as tax services become more effective and efficient. (Ghiaie et al., 2019) and (Zeida, 2019).

The presence of technology always provides convenience in everyday life, including the use of tax services (Ikhsan & Trialdi, 2005), (Javed et al., 2017), and (Olivares Olivares, 2018). Tax authorities in various nations can utilize social media platforms like Facebook, Twitter, Instagram, and YouTube as informational channels to assist publicize tax policies and programs, which includes reminding taxpayers of the value of *e-filing* taxes (Alstadsæter et al., 2018), (Boning et al., 2020) and (Olivares Olivares, 2018). As more people are aware of the importance of *e-filing* their taxes, the percentage of taxpayers who comply with the law will rise (Agustini & Widhiyani, 2019a), (Andreas & Savitri, 2015), and (Suprayogo & Hasymi, 2018).

Tax reform continues to be pursued in every country in the world, with the auto increase taxes, which in turn will have an impact on improving domestic economic conditions (Benczúr et al., 2018) and (Shi et al., 2015). Tax reform in industrialized nations like the United States will affect the global economy in addition to the home economy (IMF, 2018). Meanwhile, the international community has acknowledged that developing nations urgently need to increase their budgetary flexibility, particularly by enhancing taxpayer compliance (Gisselquist & Resnick, 2014) and (Mawejje & Sebudde, 2019).

The level of tax compliance in Indonesia is still extremely low. This is also the reason for the government to repeat the tax amnesty policy. Even Indonesians who obey their tax obligations have not changed much, even since 2015. That is, in the last six years people who pay taxes are the same. This is demonstrated by the

compliance rate for submitting Annual Tax Returns (SPT), which has not significantly changed since 2015. According to the documents cited by CNBC Indonesia, the tax compliance rate marginally increased. Even though the number of people who work and become taxpayers continues to increase.

**Table 1. Taxpayer Compliance Data for 2015 - 2020**

No	Tax year	Total Compliance of Registered Taxpayers	Effective Tax Compliance Amount	Taxpayer Compliance Level
1.	2015	18.16 Million	10.97 Million	60%
2.	2016	20.17 Million	12.25 Million	61%
3.	2017	16.04 Million	12.04 Million	73%
4.	2018	17.65 Million	12,55 Million	71%
5.	2019	18.33 Million	13.39 Million	73%
6.	2020	19.01 Million	14.76 Million	78%

Source: CNBC Indonesia 2021

For the 2021 annual SPT which will be submitted in 2022, the DGT targets the compliance ratio of taxpayers who will report the SPT later at 80%. Although it is the same as in previous years, it is lower than the realization in 2021 (CNBC Indonesia 2021). The percentage of Indonesian taxpayers who comply with their obligations to pay taxes and submit notification letters is still low (Cindy & Yenni, 2013) and (Merliyana & Saefurahman Asep, 2017). Indonesian development may be more successful and more just if income could be higher than that percentage (Pranata & Supadmi, 2018) and (Pratiwi et al., 2018).

Tax authorities in Indonesia have carried out tax reforms, one of which is improving tax services by developing modern tax administration and information technology (Bastani et al., 2020), (Ismail et al., 2018), and (Rumina et al., 2015). One form of modern tax administration is e-filing, which is how taxpayer reporting is done online and in real-time trial on the official website of the tax authority (Erawati & Ratnasari, 2018), (Nurlaela, 2017), and (Suherman et al., 2015). The purpose of this method is to make tax reporting for taxpayers simpler (Ismail et al., 2018) and (Lado & Budiantara, 2018).

However, this method creates a new problem, namely that there are still many taxpayers who lack the knowledge and ability to operate an online-based system, so socialization is needed to convey how to use the system (Agustini & Widhiyani, 2019), (Ismail et al., 2018), and (Putri & Putri, 2019). The tax authorities in Indonesia have implemented various tax socialization programs, both manually and online. The development of information technology is used by the tax authorities to promote taxation, such as the delivery of tax regulations, tax sanctions, the role of taxes on development, procedures for using modern tax administration systems, and other tax information (Gaigné et al., 2019), (Rumina et al., 2015), and (Wang et al., 2019). Currently, the tax authorities in Indonesia use social media to socialize taxes.

This study is based on various literature (Agustini & Widhiyani, 2019), (Andreas & Savitri, 2015), (Bastani et al., 2020), (Gnangnon, 2016), (Ilzetzki, 2018), (Putri & Putri, 2019), and (Rumina et al., 2015). Especially regarding digital tax services, tax socialization, and taxpayer compliance. Taxpayers will find it simpler to report their obligations with the help of digital tax services (Arianto & Pratama,

2021), (Nurlaela, 2017a), and (Stefani, 2018). With the development of digital tax services, it is hoped that taxpayers can full their obligations (Agrawal & Wildasin, 2019), (Foros et al., 2019), and (Mardan & Stimmelmayer, 2017). In addition, tax socialization plays a role in introducing digital tax service mechanisms to the public, so that the public as taxpayers will understand it (Andreas & Savitri, 2015), (Herawati et al., 2018), and (Savitri & Musfialdy, 2016). Currently, tax socialization can be done through social media to provide information effectively and efficiently, so that people will be aware of paying taxes which has an impact on taxpayer chances (Palupi & Herianti, 2017).

There are many papers in the literature discussed in each country (Bastani et al., 2020), (Cindy & Yenni, 2013), (Erawati & Ratnasari, 2018), (Putri & Putri, 2019), (Safitri & Silalahi, 2020), and (Suherman et al., 2015). In contrast to earlier research, this study investigates how the degree of digital tax socialization carried out by the tax authorities affects how convenient *e-filing*-based digital tax services are for individual taxpayer compliance. In order to promote individual taxpayers' compliance with tax laws, this study aims to describe the extent to which digital tax socialization can strengthen the impact of digital taxes. The relationship between the literature on digital tax services and the socialization of digital taxes on their own in raising individual taxpayer compliance is a completely novel addition to this study. To our knowledge, this study is the first to show how digital tax services increase the compliance of individual taxpayers who rely on digital tax socialization, and the use of digital tax socialization factors is a first in the taxation literature. The goal of this study is to determine the degree to which digital tax socializing can increase the impact of such services on individual taxpayer compliance.

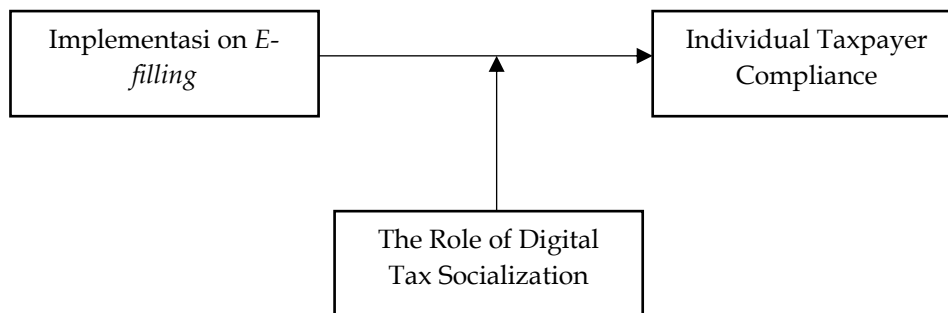
To improve services, the tax authorities in Indonesia have made improvements to tax administration through online-based *e-filing* (Marliana et al., 2017) and (Suprayogo & Hasymi, 2018). The use of *e-filing* by taxpayers can facilitate reporting of their obligations, so that reporting becomes much faster, and more convenient, and can be done anywhere and anytime by taxpayers (Lado & Budiantara, 2018) and (Nurlaela, 2017). With the convenience of tax services, taxpayers can report anytime and anywhere without having to come to the tax office (Agustini & Widhiyani, 2019) and (Erawati & Ratnasari, 2018). Taxpayers find *e-filing* useful and form a positive attitude for them so it will increase taxpayer awareness to pay taxes which in turn increases state revenue from the tax sector (Putri & Putri, 2019) and (Setiawan et al., 2018). From the statement.

H<sub>1</sub>: *e-filing* has a positive effect on taxpayer compliance individual.

Digital taxation services through *e-filing* by tax authorities in Indonesia have created new problems for some taxpayers. Not all taxpayers have deeper knowledge and skills in using *e-filing*, so socialization on the use of *e-filing* must be carried out by tax authorities (Aryati & Putritanti, 2016) and (Kurniawan et al., 2018). The development of information technology can be used by tax authorities to provide understanding to taxpayers about the use of *e-filing* (Siahaan & Halimatusyadiah, 2019) and (Suryani, 2019). Social media is one that is used by tax authorities in Indonesia to provide information about taxation, such as Twitter, Instagram, Facebook, and YouTube.

The media can not only be used to provide information about the use of *e-filing* but can also be used to provide information about tax regulations, tax sanctions, the role of taxes in development, and other tax information (Herawati et al., 2018), (Nofenlis et al., 2022), and (Putri & Putri, 2019). So that digital taxation socialization is expected to be able to strengthen the positive impact of *e-filing* on taxpayer compliance individual. From this statement, the second hypothesis to be tested is as follows.

H<sub>2</sub>: Digital tax socialization strengthens the positive effect of *e-filing* on taxpayer compliance individual.



**Figure 1. Concept of Thought**

Source: Research Data, 2022

## RESEARCH METHODS

This research is quantitative research. Quantitative research is research that seeks to measure social phenomena by collecting and analyzing numerical data and focuses on explaining how variables interact with each other. The data used in this study is primary data through a questionnaire compiled using Google Forms. This section will discuss the data used and various measurement techniques. The type of data used in this study was collected from primary sources using a questionnaire created by Google Forms. Then the questionnaire was distributed on social media such as Telegram and WhatsApp. Statements in this study amounted to 22 statements of individual taxpayers registered at KPP Pratama Ciamis which constituted the study population. In addition, the chosen sampling strategy, using selective sampling of up to 100 samples, is not random (non-probability sampling). Individual Taxpayers from KPP Pratama Ciamis are one of the populations represented in the data sample selected based on various factors.

Taxpayer compliance is an act that reflects compliance and awareness of orderliness in the tax obligations of taxpayers by making payments and reporting on periodical and annual taxation of the taxpayer concerned both for groups of people or their own capital as business capital in accordance with applicable tax regulations. *E-filing* is a way of submitting tax obligations online and in real-time through several sites, one of which can be accessed on the website of the tax authority and other designated institutions. Digital tax socialization Submission of tax information through social media by the tax authority.



**Table 2. Operational Definition**

Variable	Indicator	Number of Questions
Individual Taxpayers Compliance	(1) Basic knowledge of taxation	2
	(2) Completing obligations on time	2
	(3) Tax payable calculation	1
	(4) Facility	1
	(5) Liability for arrears	1
Implementation of <i>e-filling</i>	(1) Ease of Use	2
	(2) Benefits of using	2
	(3) Efficiency and Effectiveness	3
The Role of Digital Tax Socialization	(1) Ease of reporting	1
	(2) Tax Education	2
	(3) Socialization	2
	(4) Independence of individual taxpayers	2
	(5) Individual taxpayer satisfaction	1

Source: Research Data, 2022

Data analysis in this study using the Structural Equation method Modeling (SEM) with Partial approach Least Square (PLS), which is used SmartPLS 3.0 application. In the PLS method, Two test models were carried out, viz measurement models and structural models. In the measurement model, tests are carried out with validity and reliability test. After that on the structural model, hypothesis testing is carried out through the value of the probability value generated by the bootstrapping procedure.

## RESULT AND DISCUSSION

**Table 3. Characteristics of Respondents**

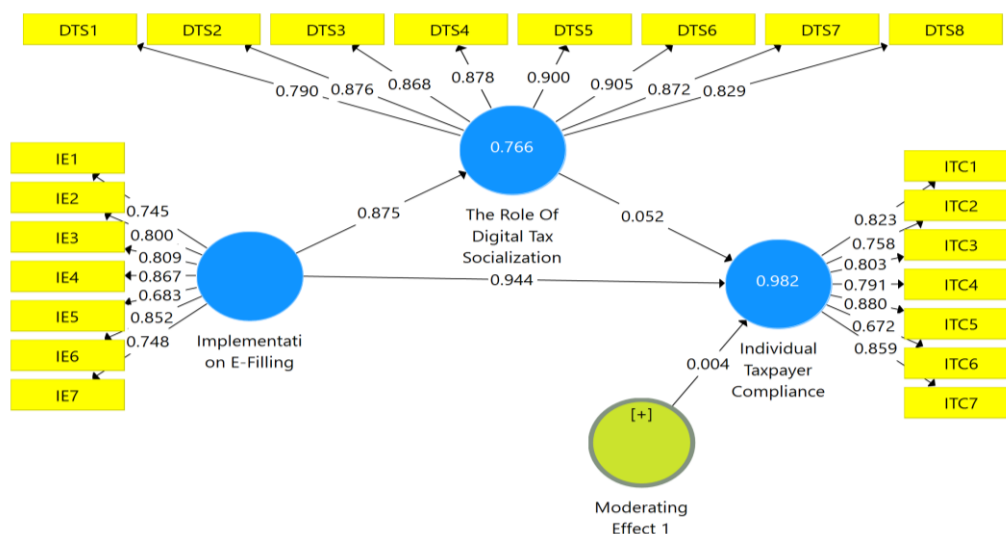
Information	Frequency	Percentage
TypeSex		
Man	68	68%
Woman	32	32%
Age		
21 - 25 Years	24	24%
26 - 35 Years	33	33%
36 - 45 Years	29	29%
46 - 60 Years	14	14%
Income		
1 - 3 Million	56	56%
3 - 5 Million	22	22%
5 - 7 Million	12	12%
> 7 Million	10	10%
Registered On		
KPP Pratama Ciamis	100	100%

Source: Research Data, 2022

The presentation of the respondents' characteristics opens the results and discussion section. Of the 100 respondents, 62 of them stated that they had received the knowledge of digital tax socialization from social media and the rest were

taxpayers who were *e-filing* users who were aware of digital tax socialization. The following is how Table 3 presents the respondents' attributes to make them easier to understand.

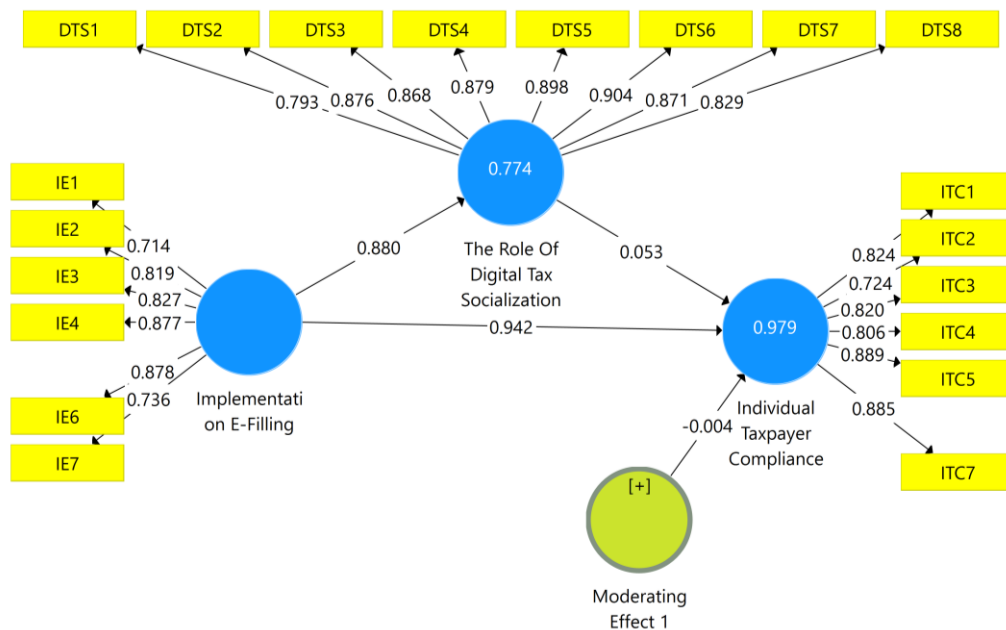
Evaluation of measurement models must be distinguished between formative and reflexive indicators. In this study, the relationship between constructs and indicators is a reflexive relationship. The reflexive relationship in the measurement model is assessed by taking into account the value of validity and reliability (Hair et al., 2011). Evaluation of validity in this study used convergent validity and discriminant validity. The convergent validity of the measurement model with reflective indicators is assessed based on the correlation between the item score or component score and the construct score calculated using PLS. Based on the rule of thumb, the value that is usually used to assess convergent validity is that the loading factor value must be more than, 0.7, and the average variance extracted (AVE) value must be greater than 0.5 (Hair et al., 2011). The reliability test of the construct data can be seen from the value of Cronbach's alpha and composite reliability. If a construct has Cronbach's alpha and composite reliability values greater than 0.7, the construct is declared reliable (Hair et al., 2011). In order to obtain these values, it is carried out by carrying out the PLS Algorithm procedure. In Figure 3 and Figure 4, the model results of calculations using the PLS Algorithm procedure can be seen in Figure 2.



**Figure 2. Model Before Passing the Validity and Reliability Tests**

Source: Research Data, 2022

In Figure 2, there are 2 items that have not met the loading factor values, including: RP3 and EF2. This means that it must be recalculated through the PLS Algorithm procedure with delete both items. However, after further calculations it turns out that this affects the loadings value factor EF5 which becomes smaller and below 0.7. This causes a third calculation to be performed by removing EF5. The final results of calculations using the PLS Algorithm procedure can be seen in Figure 3.



**Figure 3. Model After Passing the Validity and Reliability Tests**

Source: Research Data, 2022

**Table 4. Average Extracted Variance**

Latent Variables	Average Variance Extracted (AVE)
Application of E-Filling	0.739
The Role of Digital Tax Socialization	0.676
Individual Taxpayer Compliance	0.654

Source: Research Data, 2022

**Table 5. Cross Loading Value**

	Implementation of e-filling	Individual Taxpayers Compliance	The Role of Digital Tax Socialization	ME
IE1	0.835	0.532	0.500	-0.131
IE7	0.883	0.613	0.598	-0.293
ITC1	0.537	0.762	0.596	-0.273
ITC2	0.458	0.744	0.565	-0.202
ITC4	0.550	0.773	0.582	-0.176
ITC6	0.519	0.777	0.577	-0.293
ITC7	0.467	0.802	0.548	-0.319
DT2	0.590	0.603	0.755	-0.267
DT3	0.444	0.435	0.707	-0.169
DT4	0.411	0.593	0.724	-0.306
DT6	0.477	0.614	0.804	-0.427
DT7	0.472	0.528	0.764	-0.306
ME	-0.254	-0.327	-0.398	1,000

Note: ME: Moderation Effect

Source: Research Data, 2022

Still, on convergent validity, all the AVE values for each construct in the figure have values above 0.5, the model has met the convergent validity



requirements. The AVE value can be seen in Table 4.

After that, discriminant validity is examined as part of the validity test. The cross loading value of each construct item against its construct is examined in this test; it must be higher than the correlation of other construct items. Table 5 displays the outcomes of the cross loading of each item.

Table 5 shows that the correlation of items from one construct to another is smaller than the cross loading value of all constructs to the construct. The test results demonstrate that the computations passed the discriminant validity test. The test is run by comparing the values in addition to applying the cross loading number in discriminant validity testing. Table 6 shows that the correlation of items from one construct to another is smaller than the cross loading value of all constructs to the construct. The test results demonstrate that the computations passed the discriminant validity test. Additionally to cross loading numbers, discriminant validity also uses.

**Table 6. Correlation Values Between Constructs**

	Individual Taxpayers Compliance	ME	Implementation of <i>e-filing</i>	The Role of Digital Tax Socialization
ITC	0.772			
ME	-0.327	1,000		
IE	0.668	-0.254	0.860	
DT	0.744	-0.398	0.642	0.752

Source: Research Data, 2022

Based on Table 6, it may be inferred that the discriminant validity test has been satisfied if the AVE square root value of a concept is greater than the correlation between constructs. Reliability test evaluation is done once the validity test is successful. Table 7 provides more information about the reliability test's Cronbach's alpha and composite reliability values.

**Table 7. Cronbach's Alpha and Composite Reliability. Values**

Latent Variable	Cronbach's Alpha	Composite Reliability
Application of <i>E-Filling</i>	0.749	0.850
The Role of Digital Tax Socialization	0.808	0.866
Individual Taxpayer Compliance	0.830	0.881

Source: Research Data, 2022

All of the variables have Cronbach's alpha values over 0.7, according to the computations in Table 7. Additionally, Table 6's composite reliability score for all variables comes out to be higher than 0.6. These findings suggest that all variables have a high degree of reliability. One element of the structural model that is helpful for understanding the relevance of the existing variables is the probability value. A link between variables has a considerable impact when the probability value is less than 0.05. Table 8 displays the outcomes of computations made using bootstrapping.

**Method Table 8. Bootstrapping Results**

Model	Path Confident	Probability Value	Significance
(H1)IE->ITC (b1)	0.324	0.000	Significant
(H2)DT->ITC (b2)	0.521	0.000	Significant
(H3)ME->ITC (b3)	-0.042	0.052	Not significant

Source: Research Data, 2022

Table 8 demonstrates that there are two acceptable hypotheses as a result of data analysis. H1 and H2 have recognized hypotheses. This indicates that there is a significant positive relationship between the implementation of *e-filing* and individual taxpayer compliance, as well as a direct relationship between the role of digital tax socialization and compliance among individual taxpayers. H3 is a moderation test, and the results indicate that the role of digital tax socialization cannot strengthen the effect of the implementation of *e-filing*.

In the taxation literature, especially the study of tax socialization, there are not many studies that focus on digital tax socialization. Several studies have shown that massive tax socialization can increase individual taxpayer compliance (Agustini & Widhiyani, 2019a; Palupi & Herianti, 2017; Silaen, 2015), however, additional research shows that tax socialization has no impact on individual taxpayer compliance (eg Putri & Putri, 2019; Silaen, 2015; Stefani, 2018). Likewise, there is evidence to support that *e-filing* can improve individual taxpayer compliance (eg Ismail et al., 2018; Nurlaela, 2017; Pranata & Supadmi, 2018), but other studies provide evidence to the contrary (Suherman et al., 2015). In this study, *e-filing* is related to individual taxpayer compliance, but we are of the view that massive tax socialization will increase individual taxpayer compliance.

First, we broaden the body of research on the connections between electronic *e-filing*, socialization of digital taxes, and individual taxpayer compliance. The combination of these factors allows us to demonstrate how widespread digital tax socializing can boost individual taxpayer compliance. Second, our study is the first to use digital tax socialization in the tax literature. Tax socialization in previous research was not focused on digital tax socialization. Third, we use measurements regarding *e-filing* and digital tax socialization by measuring using primary data through questionnaires. Fourth, we find that *e-filing* has a significant positive effect on individual taxpayer compliance, meaning that the more individual taxpayers who apply *e-filing* in their reporting, the more it can increase.

The frequency with which tax-related information is shared on social media, which is a measure of partially digital tax socialization, has been found to significantly increase individual taxpayer compliance. These findings shed light on the direct relationship between digital tax socialization and individual taxpayer compliance, and that digital tax socialization using social media can improve individual taxpayer compliance, it is suspected that many have received tax information from tax authorities, not even only from tax authorities, one of them being volunteers. Taxes are expected to get an understanding of tax information. These results may differ if examined in other regions or between countries.

The impact of *e-filing* on individual taxpayer compliance cannot be strengthened by the six moderating impacts of the role of digital tax socialization. Negatively, it is not significant, so it can be stated that the moderating variable is

included in the type of moderating predictor. In this study, there are limitations related to the sample obtained. The sample for the research is not able to represent a large number of existing populations. The limited research time is one of the main reasons for conducting research on samples. For further research to be able to increase the number of samples studied by focusing on determining the sample so that it can represent the population of the study. Future research is expected to provide additional or try to replace the moderating variable being tested so that it has a greater level of influence. Finally, this research supports the commitment of various countries to continue to carry out tax reforms in order to increase tax revenues in an effort to achieve economic growth targets (IMF, 2019).

## CONCLUSION

First, we draw the conclusion that electronic *e-filing* improves individual taxpayer compliance. Taxpayers may find it simpler to disclose their responsibilities by using *e-filing*. Second, the outcome of our analysis demonstrates that the socialization of digital taxes is in effective in enhancing the beneficial impact of *e-filing* on individual taxpayer compliance. According to the study's findings, individual taxpayer compliance directly has a highly favorable association with digital tax socialization. However, it is anticipated that the following study will be able to re-examine the impact of digital tax socialization on individual taxpayer compliance. To obtain more accurate results, consider increasing the sample size, creating indicators, including variables, increasing the number of question items, and distributing surveys directly. Utilizing the mixed method, which combines quantitative and qualitative methods, is another option. It is advised to perform additional research in additional locations or in additional nations in order to broaden the results since this study only focused on the tax authorities in one region.

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## LEMBAR

### HASIL PENILAIAN SEJAWAT SEBIDANG ATAU PEER REVIEW

ATAS NAMA Dr. Nurdiana Mulyatini, S.E., M.M.

### KARYA ILMIAH : JURNAL ILMIAH

Judul Karya Ilmiah : *How Digital Tax Socialization Moderates E-Filing Against Individual Taxpayer Compliance*  
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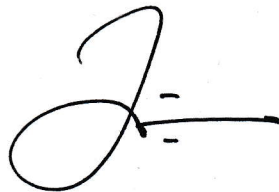


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# How Digital Tax Socialization Moderates E-Filing Against Individual Taxpayer Compliance

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## ABSTRACT

This study aims to analyze the effect of using e-filing on individual taxpayer compliance by including the role of digital tax socialization to strengthen the relationship between the two. The new contribution of this research is to combine literature e-filing, digital tax outreach, and individual taxpayer compliance which were previously examined separately. The primary data for this study came from a questionnaire given to 100 individual taxpayers at KPP Pratama Ciamis. Purposive sampling was used to select the sample for this study. The Partial Least Square method and the SmartPLS tool are used to test the research variables. The results of the study show that e-filing has a positive effect on individual taxpayer compliance. The next result is that digital tax socialization is not significant in strengthening the positive effect of e-filing on individual taxpayer compliance. The practical contribution in this study is by finding that digital tax socialization directly has a positive relationship with individual taxpayer compliance. The results of our study support the commitment of various countries to carry out tax reform in a modern direction.

Keywords: E-filing; Digital Tax Socialization; Individual Taxpayer Compliance; Tax Authorities

## Bagaimana Sosialisasi Pajak Digital Memoderasi E-Filing Terhadap Kepatuhan Wajib Pajak Orang Pribadi

### ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh penggunaan e-filing terhadap kepatuhan wajib pajak orang pribadi dengan memasukkan peran sosialisasi pajak digital untuk memperkuat hubungan keduanya. Kontribusi baru dari penelitian ini adalah menggabungkan literatur e-filing, sosialisasi pajak digital, dan kepatuhan wajib pajak orang pribadi yang sebelumnya diperiksa secara terpisah. Data primer penelitian ini berasal dari kuesioner yang diberikan kepada 100 wajib pajak orang pribadi di KPP Pratama Ciamis. Purposive sampling digunakan untuk memilih sampel untuk penelitian ini. Metode Partial Least Square dan alat SmartPLS digunakan untuk menguji variabel penelitian. Hasil penelitian menunjukkan bahwa e-filing berpengaruh positif terhadap kepatuhan wajib pajak orang pribadi. Hasil selanjutnya bahwa sosialisasi pajak digital tidak signifikan dalam memperkuat pengaruh positif e-filing terhadap kepatuhan wajib pajak orang pribadi. Kontribusi praktis dalam penelitian ini dengan menemukan bahwa sosialisasi pajak digital secara langsung memiliki hubungan positif dengan kepatuhan wajib pajak orang pribadi. Hasil kajian kami mendukung komitmen berbagai negara untuk melakukan reformasi perpajakan ke arah modern.

Kata Kunci: E-filing; Sosialisasi Pajak Digital; Kepatuhan Wajib Pajak Orang Pribadi; Otoritas Pajak

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## INTRODUCTION

Taxes are placed at the top position as the main source of revenue in increasing a country's treasury (Langer & Korzhenevych, 2018), (Mawejje & Sebudde, 2019), and (Oz-Yalaman, 2019). Therefore, taxes are a means to mobilize resources that come from the economy. community activities to finance infrastructure development and state spending (Amalu et al., 2020), (Mawejje & Sebudde, 2019), and (Prichard et al., 2018). Undeniably, taxes can be said to be the biggest supporter of a country's income (Larasati & Binekas, 2019) and (Serrato & Zidar, 2018).

Tax collection and enforcement of tax laws are difficult to enforce in many countries (Sivadasan & Slemrod, 2008), (Tiefenbach & Kohlbacher, 2015), and (Vilaça, 2012), taxpayer compliance is a major concern for policymakers, to directly increase revenue by considering the determinants of tax revenue (Andreoni & Chang, 2018) and (Schafferer et al., 2018). There are many ways that policymakers can take to determine strategies to improve taxpayer compliance (eg Doerrenberg, 2015), (Gnangnon, 2016), and (Mardan & Stimmelmayer, 2017).

Various changes in tax management have been carried out through various mechanisms (Benczúr et al., 2018), (Ikhsan & Trialdi, 2005), and (Rizzi, 2013). policymakers in various countries have carried out various tax reforms, one of which is by utilizing information technology and databases (Agrawal & Wildasin, 2019), (Fu et al., 2019), and (Olivares Olivares, 2018). The challenges of digital disruption in the economy are used as opportunities through the responsiveness of tax authorities to improve tax technology infrastructure (Javed et al., 2017) and (Moscoso Boedo, 2018). Taxpayer compliance is anticipated to improve as tax services become more effective and efficient. (Ghiaie et al., 2019) and (Zeida, 2019).

The presence of technology always provides convenience in everyday life, including the use of tax services (Ikhsan & Trialdi, 2005), (Javed et al., 2017), and (Olivares Olivares, 2018). Tax authorities in various nations can utilize social media platforms like Facebook, Twitter, Instagram, and YouTube as informational channels to assist publicize tax policies and programs, which includes reminding taxpayers of the value of *e-filing* taxes (Alstadsæter et al., 2018), (Boning et al., 2020) and (Olivares Olivares, 2018). As more people are aware of the importance of *e-filing* their taxes, the percentage of taxpayers who comply with the law will rise (Agustini & Widhiyani, 2019a), (Andreas & Savitri, 2015), and (Suprayogo & Hasymi, 2018).

Tax reform continues to be pursued in every country in the world, with the auto increase taxes, which in turn will have an impact on improving domestic economic conditions (Benczúr et al., 2018) and (Shi et al., 2015). Tax reform in industrialized nations like the United States will affect the global economy in addition to the home economy (IMF, 2018). Meanwhile, the international community has acknowledged that developing nations urgently need to increase their budgetary flexibility, particularly by enhancing taxpayer compliance (Gisselquist & Resnick, 2014) and (Mawejje & Sebudde, 2019).

The level of tax compliance in Indonesia is still extremely low. This is also the reason for the government to repeat the tax amnesty policy. Even Indonesians who obey their tax obligations have not changed much, even since 2015. That is, in the last six years people who pay taxes are the same. This is demonstrated by the

compliance rate for submitting Annual Tax Returns (SPT), which has not significantly changed since 2015. According to the documents cited by CNBC Indonesia, the tax compliance rate marginally increased. Even though the number of people who work and become taxpayers continues to increase.

**Table 1. Taxpayer Compliance Data for 2015 - 2020**

No	Tax year	Total Compliance of Registered Taxpayers	Effective Tax Compliance Amount	Taxpayer Compliance Level
1.	2015	18.16 Million	10.97 Million	60%
2.	2016	20.17 Million	12.25 Million	61%
3.	2017	16.04 Million	12.04 Million	73%
4.	2018	17.65 Million	12,55 Million	71%
5.	2019	18.33 Million	13.39 Million	73%
6.	2020	19.01 Million	14.76 Million	78%

Source: CNBC Indonesia 2021

For the 2021 annual SPT which will be submitted in 2022, the DGT targets the compliance ratio of taxpayers who will report the SPT later at 80%. Although it is the same as in previous years, it is lower than the realization in 2021 (CNBC Indonesia 2021). The percentage of Indonesian taxpayers who comply with their obligations to pay taxes and submit notification letters is still low (Cindy & Yenni, 2013) and (Merliyana & Saefurahman Asep, 2017). Indonesian development may be more successful and more just if income could be higher than that percentage (Pranata & Supadmi, 2018) and (Pratiwi et al., 2018).

Tax authorities in Indonesia have carried out tax reforms, one of which is improving tax services by developing modern tax administration and information technology (Bastani et al., 2020), (Ismail et al., 2018), and (Rumina et al., 2015). One form of modern tax administration is e-filing, which is how taxpayer reporting is done online and in real-time trial on the official website of the tax authority (Erawati & Ratnasari, 2018), (Nurlaela, 2017), and (Suherman et al., 2015). The purpose of this method is to make tax reporting for taxpayers simpler (Ismail et al., 2018) and (Lado & Budiantara, 2018).

However, this method creates a new problem, namely that there are still many taxpayers who lack the knowledge and ability to operate an online-based system, so socialization is needed to convey how to use the system (Agustini & Widhiyani, 2019), (Ismail et al., 2018), and (Putri & Putri, 2019). The tax authorities in Indonesia have implemented various tax socialization programs, both manually and online. The development of information technology is used by the tax authorities to promote taxation, such as the delivery of tax regulations, tax sanctions, the role of taxes on development, procedures for using modern tax administration systems, and other tax information (Gaigne et al., 2019), (Rumina et al., 2015), and (Wang et al., 2019). Currently, the tax authorities in Indonesia use social media to socialize taxes.

This study is based on various literature (Agustini & Widhiyani, 2019), (Andreas & Savitri, 2015), (Bastani et al., 2020), (Gnangnon, 2016), (Ilzetzki, 2018), (Putri & Putri, 2019), and (Rumina et al., 2015). Especially regarding digital tax services, tax socialization, and taxpayer compliance. Taxpayers will find it simpler to report their obligations with the help of digital tax services (Arianto & Pratama,

2021), (Nurlaela, 2017a), and (Stefani, 2018). With the development of digital tax services, it is hoped that taxpayers can full their obligations (Agrawal & Wildasin, 2019), (Foros et al., 2019), and (Mardan & Stimmelmayer, 2017). In addition, tax socialization plays a role in introducing digital tax service mechanisms to the public, so that the public as taxpayers will understand it (Andreas & Savitri, 2015), (Herawati et al., 2018), and (Savitri & Musfialdy, 2016). Currently, tax socialization can be done through social media to provide information effectively and efficiently, so that people will be aware of paying taxes which has an impact on taxpayer chances (Palupi & Herianti, 2017).

There are many papers in the literature discussed in each country (Bastani et al., 2020), (Cindy & Yenni, 2013), (Erawati & Ratnasari, 2018), (Putri & Putri, 2019), (Safitri & Silalahi, 2020), and (Suherman et al., 2015). In contrast to earlier research, this study investigates how the degree of digital tax socialization carried out by the tax authorities affects how convenient *e-filing*-based digital tax services are for individual taxpayer compliance. In order to promote individual taxpayers' compliance with tax laws, this study aims to describe the extent to which digital tax socialization can strengthen the impact of digital canes. The relationship between the literature on digital tax services and the socialization of digital taxes on their own in raising individual taxpayer compliance is a completely novel addition to this study. To our knowledge, this study is the first to show how digital tax services increase the compliance of individual taxpayers who rely on digital tax socialization, and the use of digital tax socialization factors is a first in the taxation literature. The goal of this study is to determine the degree to which digital tax socializing can increase the impact of such services on individual taxpayer compliance.

To improve services, the tax authorities in Indonesia have made improvements to tax administration through online-based *e-filling* (Marliana et al., 2017) and (Suprayogo & Hasymi, 2018). The use of *e-filling* by taxpayers can facilitate reporting of their obligations, so that reporting becomes much faster, and more convenient, and can be done anywhere and anytime by taxpayers (Lado & Budiantara, 2018) and (Nurlaela, 2017). With the convenience of tax services, taxpayers can report anytime and anywhere without having to come to the tax office (Agustini & Widhiyani, 2019) and (Erawati & Ratnasari, 2018). Taxpayers find *e-filling* useful and form a positive attitude for them so it will increase taxpayer awareness to pay taxes which in turn increases state revenue from the tax sector (Putri & Putri, 2019) and (Setiawan et al., 2018). From the statement.  $H_1$ : *e-filling* has a positive effect on taxpayer compliance individual.

Digital taxation services through *e-filling* by tax authorities in Indonesia have created new problems for some taxpayers. Not all taxpayers have deeper knowledge and skills in using e-filing, so socialization on the use of *e-filling* must be carried out by tax authorities (Aryati & Putritanti, 2016) and (Kurniawan et al., 2018). The development of information technology can be used by tax authorities to provide understanding to taxpayers about the use of *e-filling* (Siahaan & Halimatusyadiah, 2019) and (Suryani, 2019). Social media is one that is used by tax authorities in Indonesia to provide information about taxation, such as Twitter, Instagram, Facebook, and YouTube.

The media can not only be used to provide information about the use of *e-filing* but can also be used to provide information about tax regulations, tax sanctions, the role of taxes in development, and other tax information (Herawati et al., 2018), (Nofenlis et al., 2022), and (Putri & Putri, 2019). So that digital taxation socialization is expected to be able to strengthen the positive impact of *e-filing* on taxpayer compliance individual. From this statement, the second hypothesis to be tested is as follows.

H<sub>2</sub>: Digital tax socialization strengthens the positive effect of *e-filing* on taxpayer compliance individual.

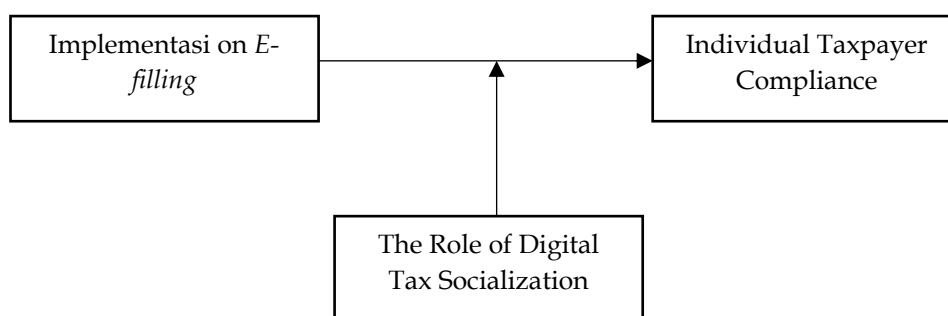


Figure 1. Concept of Thought

Source: Research Data, 2022

## RESEARCH METHODS

This research is quantitative research. Quantitative research is research that seeks to measure social phenomena by collecting and analyzing numerical data and focuses on explaining how variables interact with each other. The data used in this study is primary data through a questionnaire compiled using Google Forms. This section will discuss the data used and various measurement techniques. The type of data used in this study was collected from primary sources using a questionnaire created by Google Forms. Then the questionnaire was distributed on social media such as Telegram and WhatsApp. Statements in this study amounted to 22 statements of individual taxpayers registered at KPP Pratama Ciamis which constituted the study population. In addition, the chosen sampling strategy, using selective sampling of up to 100 samples, is not random (non-probability sampling). Individual Taxpayers from KPP Pratama Ciamis are one of the populations represented in the data sample selected based on various factors.

Taxpayer compliance is an act that reflects compliance and awareness of orderliness in the tax obligations of taxpayers by making payments and reporting on periodical and annual taxation of the taxpayer concerned both for groups of people or their own capital as business capital in accordance with applicable tax regulations. *E-filing* is a way of submitting tax obligations online and in real-time through several sites, one of which can be accessed on the website of the tax authority and other designated institutions. Digital tax socialization Submission of tax information through social media by the tax authority.

**Table 2. Operational Definition**

Variable	Indicator	Number of Questions
Individual Taxpayers Compliance	(1) Basic knowledge of taxation	2
	(2) Completing obligations on time	2
	(3) Tax payable calculation	1
	(4) Facility	1
	(5) Liability for arrears	1
Implementation of <i>e-filling</i>	(1) Ease of Use	2
	(2) Benefits of using	2
	(3) Efficiency and Effectiveness	3
The Role of Digital Tax Socialization	(1) Ease of reporting	1
	(2) Tax Education	2
	(3) Socialization	2
	(4) Independence of individual taxpayers	2
	(5) Individual taxpayer satisfaction	1

Source: Research Data, 2022

14 Data analysis in this study using the Structural Equation method Modeling (SEM) with Partial approach Least Square (PLS), which is used SmartPLS 3.0 application. In the PLS method, Two test models were carried out, viz measurement models and structural models. In the measurement model, tests are carried out with validity and reliability test. After that on the structural model, hypothesis testing is carried out through the value of the probability value generated by the bootstrapping procedure.

## RESULT AND DISCUSSION

**Table 3. Characteristics of Respondents**

Information	Frequency	Percentage
TypeSex		
Man	68	68%
Woman	32	32%
Age		
21 - 25 Years	24	24%
26 - 35 Years	33	33%
36 - 45 Years	29	29%
46 - 60 Years	14	14%
Income		
1 - 3 Million	56	56%
3 - 5 Million	22	22%
5 - 7 Million	12	12%
> 7 Million	10	10%
Registered On		
KPP Pratama Ciamis	100	100%

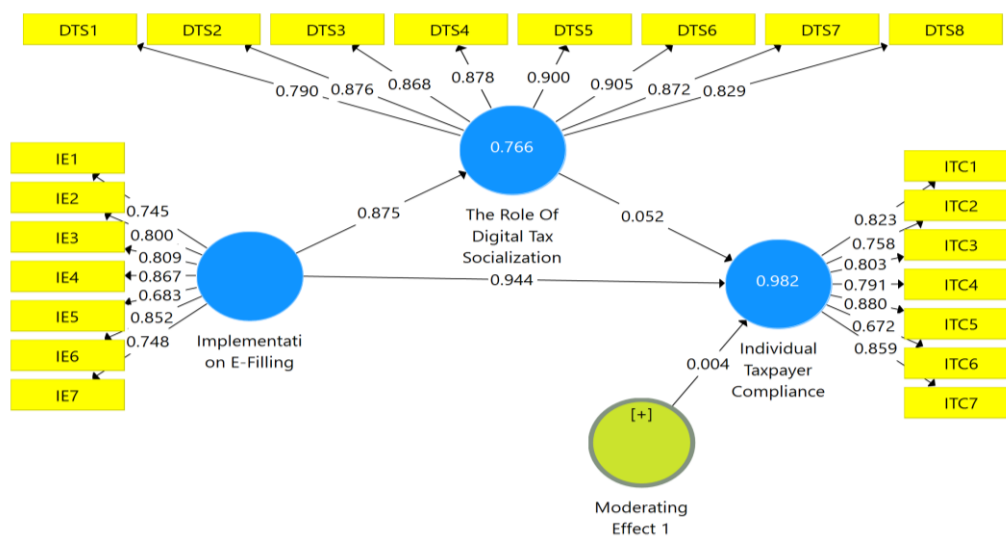
33 Source: Research Data, 2022

The presentation of the respondents' characteristics opens the results and discussion section. Of the 100 respondents, 62 of them stated that they had received the knowledge of digital tax socialization from social media and the rest were



taxpayers who were *e-filing* users who were aware of digital tax socialization. The following is how Table 3 presents the respondents' attributes to make them easier to understand.

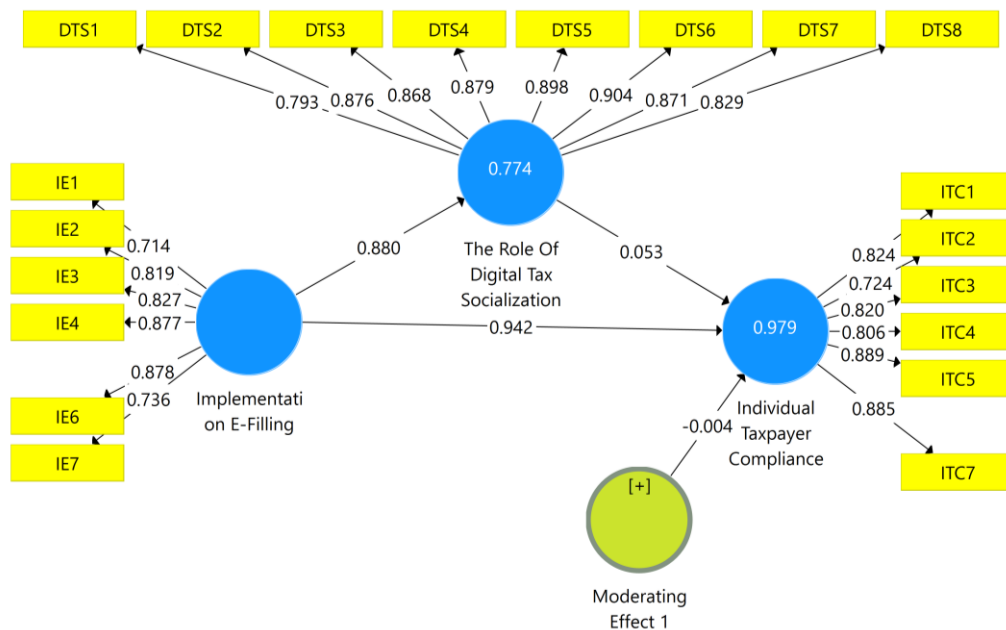
Evaluation of measurement models must be distinguished between formative and reflexive indicators. In this study, the relationship between constructs and indicators is a reflexive relationship. The reflexive relationship in the measurement model is assessed by taking into account the value of validity and reliability (Hair et al., 2011). Evaluation of validity in this study used convergent validity and discriminant validity. The convergent validity of the measurement model with reflective indicators is assessed based on the correlation between the item score or component score and the construct score calculated using PLS. Based on the rule of thumb, the value that is usually used to assess convergent validity is that the loading factor value must be more than, 0.7, and the average variance extracted (AVE) value must be greater than 0.5 (Hair et al., 2011). The reliability test of the construct data can be seen from the value of Cronbach's alpha and composite reliability. If a construct has Cronbach's alpha and composite reliability values greater than 0.7, the construct is declared reliable (Hair et al., 2011). In order to obtain these values, it is carried out by carrying out the PLS Algorithm procedure. In Figure 3 and Figure 4, the model results of calculations using the PLS Algorithm procedure can be seen in Figure 2.



**Figure 2. Model Before Passing the Validity and Reliability Tests**

Source: Research Data, 2022

In Figure 2, there are 2 items that have not met the loading factor values, including: RP3 and EF2. This means that it must be recalculated through the PLS Algorithm procedure with delete both items. However, after further calculations it turns out that this affects the loadings value factor EF5 which becomes smaller and below 0.7. This causes a third calculation to be performed by removing EF5. The final results of calculations using the PLS Algorithm procedure can be seen in Figure 3.



**Figure 3. Model After Passing the Validity and Reliability Tests**

Source: Research Data, 2022

**Table 4. Average Extracted Variance**

Latent Variables	Average Variance Extracted (AVE)
Application of E-Filling	0.739
The Role of Digital Tax Socialization	0.676
Individual Taxpayer Compliance	0.654

Source: Research Data, 2022

**Table 5. Cross Loading Value**

	Implementation of e-filling	Individual Taxpayers Compliance	The Role of Digital Tax Socialization	ME
IE1	0.835	0.532	0.500	-0.131
IE7	0.883	0.613	0.598	-0.293
ITC1	0.537	0.762	0.596	-0.273
ITC2	0.458	0.744	0.565	-0.202
ITC4	0.550	0.773	0.582	-0.176
ITC6	0.519	0.777	0.577	-0.293
ITC7	0.467	0.802	0.548	-0.319
DT2	0.590	0.603	0.755	-0.267
DT3	0.444	0.435	0.707	-0.169
DT4	0.411	0.593	0.724	-0.306
DT6	0.477	0.614	0.804	-0.427
DT7	0.472	0.528	0.764	-0.306
ME	-0.254	-0.327	-0.398	1,000

Note: ME: Moderation Effect

Source: Research Data, 2022

Still, on convergent validity, all the AVE values for each construct in the figure have values above 0.5, the model has met the convergent validity

requirements. The AVE value can be seen in Table 4.

After that, discriminant validity is examined as part of the validity test. The cross loading value of each construct item against its construct is examined in this test; it must be higher than the correlation of other construct items. Table 5 displays the outcomes of the cross loading of each item.

Table 5 shows that the correlation of items from one construct to another is smaller than the cross loading value of all constructs to the construct. The test results demonstrate that the computations passed the discriminant validity test. The test is run by comparing the values in addition to applying the cross loading number in discriminant validity testing. Table 6 shows that the correlation of items from one construct to another is smaller than the cross loading value of all constructs to the construct. The test results demonstrate that the computations passed the discriminant validity test. Additionally to cross loading numbers, discriminant validity also uses.

**Table 6. Correlation Values Between Constructs**

	Individual Taxpayers Compliance	ME	Implementation of <i>e-filling</i>	The Role of Digital Tax Socialization
ITC	0.772			
ME	-0.327	1,000		
IE	0.668	-0.254	0.860	
DT	0.744	-0.398	0.642	0.752

Source: Research Data, 2022

Based on Table 6, it may be inferred that the discriminant validity test has been satisfied if the AVE square root value of a concept is greater than the correlation between constructs. Reliability test evaluation is done once the validity test is successful. Table 7 provides more information about the reliability test's Cronbach's alpha and composite reliability values.

**Table 7. Cronbach's Alpha and Composite Reliability. Values**

Latent Variable	Cronbach's Alpha	Composite Reliability
Application of <i>E-Filling</i>	0.749	0.850
The Role of Digital Tax Socialization	0.808	0.866
Individual Taxpayer Compliance	0.830	0.881

Source: Research Data, 2022

All of the variables have Cronbach's alpha values over 0.7, according to the computations in Table 7. Additionally, Table 6's composite reliability score for all variables comes out to be higher than 0.6. These findings suggest that all variables have a high degree of reliability. One element of the structural model that is helpful for understanding the relevance of the existing variables is the probability value. A link between variables has a considerable impact when the probability value is less than 0.05. Table 8 displays the outcomes of computations made using bootstrapping.

**Method Table 8. Bootstrapping Results**

Model	Path Coefficient	Probability Value	Significance
(H1)IE->ITC (b1)	0.324	0.000	Significant
(H2)DT->ITC (b2)	0.521	0.000	Significant
(H3)ME->ITC (b3)	-0.042	0.052	Not significant

Source: Research Data, 2022

Table 8 demonstrates that there are two acceptable hypotheses as a result of data analysis. H1 and H2 have recognized hypotheses. This indicates that there is a significant positive relationship between the implementation of *e-filing* and individual taxpayer compliance, as well as a direct relationship between the role of digital tax socialization and compliance among individual taxpayers. H3 is a moderation test, and the results indicate that the role of digital tax socialization cannot strengthen the effect of the implementation of *e-filing*.

In the taxation literature, especially the study of tax socialization, there are not many studies that focus on digital tax socialization. Several studies have shown that massive tax socialization can increase individual taxpayer compliance (Agustini & Widhiyani, 2019a; Palupi & Herianti, 2017; Silaen, 2015), however, additional research shows that tax socialization has no impact on individual taxpayer compliance (eg Putri & Putri, 2019; Silaen, 2015; Stefani, 2018). Likewise, there is evidence to support that *e-filing* can improve individual taxpayer compliance (eg Ismail et al., 2018; Nurlaela, 2017; Pranata & Supadmi, 2018), but other studies provide evidence to the contrary (Suherman et al., 2015). In this study, *e-filing* is related to individual taxpayer compliance, but we are of the view that massive tax socialization will increase individual taxpayer compliance.

First, we broaden the body of research on the connections between electronic *e-filing*, socialization of digital taxes, and individual taxpayer compliance. The combination of these factors allows us to demonstrate how widespread digital tax socializing can boost individual taxpayer compliance. Second, our study is the first to use digital tax socialization in the tax literature. Tax socialization in previous research was not focused on digital tax socialization. Third, we use measurements regarding *e-filing* and digital tax socialization by measuring using primary data through questionnaires. Fourth, we find that *e-filing* has a significant positive effect on individual taxpayer compliance, meaning that the more individual taxpayers who apply *e-filing* in their reporting, the more it can increase.

The frequency with which tax-related information is shared on social media, which is a measure of partially digital tax socialization, has been found to significantly increase individual taxpayer compliance. These findings shed light on the direct relationship between digital tax socialization and individual taxpayer compliance, and that digital tax socialization using social media can improve individual taxpayer compliance, it is suspected that many have received tax information from tax authorities, not even only from tax authorities, one of them being volunteers. Taxes are expected to get an understanding of tax information. These results may differ if examined in other regions or between countries.

The impact of *e-filing* on individual taxpayer compliance cannot be strengthened by the six moderating impacts of the role of digital tax socialization. Negatively, it is not significant, so it can be stated that the moderating variable is

included in the type of moderating predictor. In this study, there are limitations related to the sample obtained. The sample for the research is not able to represent a large number of existing populations. The limited research time is one of the main reasons for conducting research on samples. For further research to be able to increase the number of samples studied by focusing on determining the sample so that it can represent the population of the study. Future research is expected to provide additional or try to replace the moderating variable being tested so that it has a greater level of influence. Finally, this research supports the commitment of various countries to continue to carry out tax reforms in order to increase tax revenues in an effort to achieve economic growth targets (IMF, 2019).

## CONCLUSION

First, we draw the conclusion that electronic *e-filing* improves individual taxpayer compliance. Taxpayers may find it simpler to disclose their responsibilities by using *e-filing*. Second, the outcome of our analysis demonstrates that the socialization of digital taxes is effective in enhancing the beneficial impact of *e-filing* on individual taxpayer compliance. According to the study's findings, individual taxpayer compliance directly has a highly favorable association with digital tax socialization. However, it is anticipated that the following study will be able to re-examine the impact of digital tax socialization on individual taxpayer compliance. To obtain more accurate results, consider increasing the sample size, creating indicators, including variables, increasing the number of question items, and distributing surveys directly. Utilizing the mixed method, which combines quantitative and qualitative methods, is another option. It is advised to perform additional research in additional locations or in additional nations in order to broaden the results since this study only focused on the tax authorities in one region.

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