

The role of tax socialization in tax digitalization and taxpayer awareness on individual taxpayer compliance

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ABSTRACT

This study aims to assess the impact of tax digitalization and taxpayer awareness on the compliance of individual taxpayers, with tax socialization serving as a moderating factor. The research involves the analysis of primary data gathered from questionnaires distributed to 100 individual taxpayers registered at the *Kantor Pelayanan Pajak (KPP)* Denpasar Barat, utilizing probability sampling techniques for sample selection. The study employs the Partial Least Square (PLS) method through the SmartPLS 4 application to evaluate the variables. The findings of this investigation reveal that tax digitalization significantly enhances individual taxpayer compliance. Moreover, taxpayer awareness also exhibits a positive and substantial influence on individual taxpayer compliance. Notably, tax socialization is found to strengthen the connection between tax digitalization and individual taxpayer compliance. Furthermore, it moderates the relationship by mitigating the impact of taxpayer awareness on individual taxpayer compliance. What sets this study apart is its holistic approach: while previous research has often explored the isolated impacts of tax digitalization and taxpayer awareness on compliance, our study introduces the concept of "tax socialization" as a moderating variable. This novel inclusion delves into the mechanisms by which informing and educating taxpayers about tax-related matters can influence compliance within the digitalization context.

Keywords: tax digitalization, taxpayer awareness, individual taxpayer compliance, tax socialization

1. Introduction

The tax sector is one of the largest and most important sources of revenue for a country because taxes help the needs of national development [1]. The government has made various efforts to maximize revenue from the tax sector. Starting from improving tax regulations to implementing electronic reporting and payment. The role of taxpayers in carrying out tax obligations determines the achievement of revenue plans from the tax sector. Therefore, the realization of tax revenue is strongly influenced by taxpayer compliance. Compliance is a term for the level of taxpayers in complying with tax regulations [2]. In the tax collection system, Indonesia adheres to the Self Assessment System (SAS) which means that taxpayers are given the trust in calculating, paying, and reporting the tax payable by the taxpayer based on the applicable provisions in the tax regulations. For this reason, awareness, honesty, discipline, and the desire of taxpayers to comply with applicable regulations are needed [3].

The Regional Office of the Directorate General of Taxes Bali (Regional Office of DGT Bali) noted that tax revenue in 2022 in Bali reached 129%. The realization of this revenue experienced a growth of 35.28% compared to the previous year. The Tax Service Office (*KPP Pratama*) Denpasar is one of the agencies directly obliged to the Bali DGT Regional Office to assist in tax administration and increase tax revenue. *KPP Pratama* Denpasar Barat became the Best Tax Service Office in the Bali DGT Regional Office in the Best Service Office (KPT)

Competition in 2022. The following is the compliance ratio of Individual Taxpayers (*WPOP*) at *KPP Pratama* Denpasar Barat.

Table 1. Individual Taxpayers Compliance Ratio at *KPP Pratama* Denpasar Barat

Year	Effective Individual Taxpayers	Tax Return Reported	Compliance Ratio
2020	49.246	45.572	92,54%
2021	51.270	46.764	91,21%
2022	56.138	50.364	89,71%

Source: *KPP Pratama* Denpasar Barat, 2023

Based on [Table 1](#), the compliance ratio from 2020-2022 has decreased although not too significantly. In the last 3 (three) years the number of individual taxpayer and tax return reported has indeed increased. However, the increasing number of individual taxpayers is not proportional to the number of tax return reporting each year, so the compliance ratio decreases. This is certainly a special concern for tax authorities in optimizing annual tax reporting. The decrease in compliance percentages observed in the data necessitates an investigation into the underlying causes, which can be explored through the questionnaire responses. The utilization of a questionnaire is deemed essential for comprehending the underlying causes of decreased compliance percentages as it is provided with a structured, quantitative, and systematic approach for data collection from the affected individuals. The exploration of various factors and perceptions that may be influencing compliance can be facilitated through this means, which is considered crucial for the development of informed strategies to address the issue.

The role of the digital system on taxpayer compliance aims to achieve tax revenue targets for the state, DGT supported by the government creates a breakthrough or innovation in the digital era by providing more effective and efficient services for taxpayers, namely with online services. This is also in line with the Technology Acceptance Model (TAM) theory which explains that using technology and information systems will provide convenience and benefits to its users. In the era of technological development, many modernization of administrative systems have been implemented by DGT, such as e-registration, e-filing, and e-billing which are useful for registering, reporting, and paying taxes online [\[4\]](#).

Public awareness related to taxation does not merely create obedient, obedient, and disciplined behaviour, but is also followed by a critical attitude. The more advanced the society and government, the higher the awareness of paying taxes. Many efforts are applied by DGT to introduce at least the world of taxation to the public to increase taxpayer compliance, one of which is by socializing taxation both offline and online. DGT provides an extension program organized by *KPP* and *KP2KP* in the form of assistance in filling out the Annual Tax Return either through the Tax Volunteer program assistance or seminars. Slippery Slope Framework Theory also emphasizes voluntary compliance based on trust in the government and factors from within the taxpayer.

Several studies reveal inconsistent results. Research by [\[5\]](#) and [\[6\]](#) indicate that tax digitalization has a positive and significant effect on individual taxpayer compliance. While the research results [\[7\]](#) show different results, namely tax digitalization consisting of e-filing and e-billing does not affect the level of compliance of individual taxpayers because its application is still not effective. The influence factor of taxpayer awareness observed [\[8\]](#) and [\[9\]](#) have a positive effect on taxpayer compliance. Meanwhile, the research results [\[10\]](#) show that the variables of taxpayer awareness and taxpayer compliance do not have a significant effect because there are still taxpayers who have doubts about the tax system. E-filing is one of the digital taxation products designed by the DGT. Tax socialization as a moderating variable studied by [\[11\]](#) shows that socialization can strengthen the effect of e-filing implementation on taxpayer compliance. In contrast to research conducted by [\[12\]](#) which indicates that tax socialization does not moderate the effect of e-filing application on taxpayer compliance. Then

[13] show that tax socialization can strengthen the influence of taxpayer awareness of individual taxpayer compliance. While research [14] tax socialization does not moderate tax awareness of taxpayer compliance.

Digitalization of the tax system is an effort made by the government and the Directorate General of Taxes to simplify tax administration. Research [15] indicates that the tax digitalization system has a positive effect on taxpayer compliance, the results of this study are in line with research conducted by [16]. The convenience in the field of technology and information systems creates trust and taxpayer intention to continue using a digital-based tax system.

H1: Tax digitalization has a positive effect on individual taxpayer compliance.

The implementation of a transparent, responsible, and accountable tax system will create increased taxpayer trust in tax authorities, thereby increasing taxpayer awareness to pay taxes voluntarily. Research observed [8] and [9] show that taxpayer awareness has a positive and significant effect on individual taxpayer compliance. Tax compliance can increase and is on target if a willingness and awareness arise from taxpayers to full fill their tax obligations.

H2: Taxpayer awareness has a positive effect on individual taxpayer compliance

Socialization in the tax sector regarding tax digitalization is an important substance to overcome the low understanding of taxpayers in using the system so that taxpayers can take advantage of the convenience of using the system provided by the Directorate General of Taxes. Research conducted by [11] and [17] indicate that the socialization variable can strengthen the effect of implementing the e-filing system on taxpayer compliance.

H3: Tax socialization can moderate the effect of tax digitalization on taxpayer compliance.

The implementation of socialization is expected to be able to provide more information to taxpayers regarding tax regulations or regulations so that it will provide a stimulus and motivate taxpayer awareness which will then increase compliance to comply with tax regulations. According to research [13] and [18] prove that the existence of tax socialization as a moderating variable can strengthen the influence of taxpayer awareness on individual taxpayer compliance.

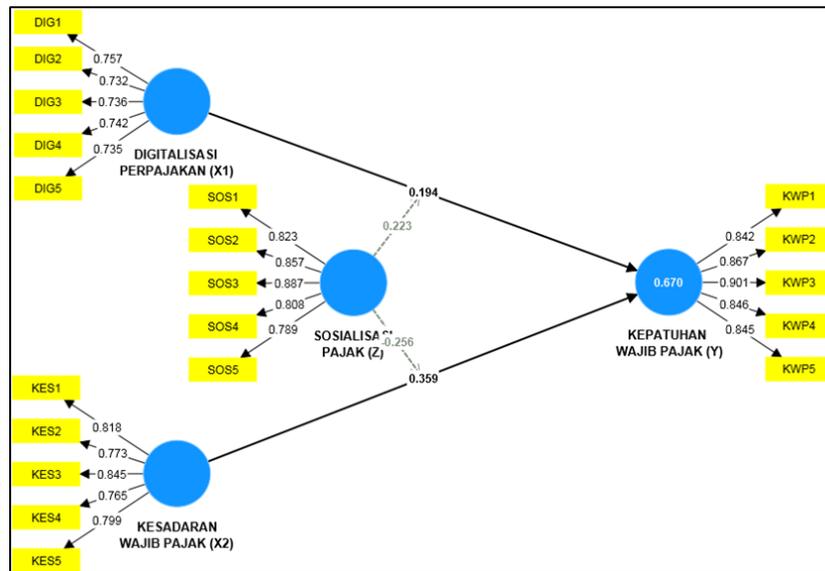
H4: Tax socialization can moderate the effect of taxpayer awareness on taxpayer compliance

2. Method

This research is associative quantitative that aims to determine the cause-and-effect relationship between variables that influence and variables that are influenced. This research was conducted at the West Denpasar Primary Tax Service Office (*KPP*) which is located at Jl. Raya Puputan No.13, Dangin Puri Klod, Denpasar Timur District, Denpasar City, starting from February - July 2023. The population used in this study were individual taxpayers who were registered and were active taxpayers at the *KPP Pratama* Denpasar Barat as many as 56,138. The sample selection in this study was carried out using probability sampling techniques and calculated using the Slovin formula and get 100 samples to be studied. Data collection techniques in this study using questionnaires/surveys and documentation techniques. This study uses a 4-point Likert scale as a data collection instrument. With a 4-point scale, a neutral or middle option is less likely to be chosen by respondents, and this can be important when clear opinions are sought from participants. This can be especially useful when complex or controversial topics are being studied. This research was analyzed using SEM-PLS, where the techniques used were measurement models (outer models) and structural models (inner models).

3. Results and Discussion

In Figure 1 and Table 2, it can be seen that the loading factor value correlates above 0.7 and the AVE value is above 0.5 so the model meets the convergent validity criteria.



Source: Processed primary data, 2023

Figure 1. Loading factor result

Table 2. AVE Result

Indicator	AVE	Term.	Desc.
Digitalization of Taxation (X_1)	0,548	>0,5	Valid
Taxpayer Awareness (X_2)	0,641	>0,5	Valid
Taxpayer Compliance (Y)	0,741	>0,5	Valid
Tax Socialization (Z)	0,695	>0,5	Valid

Source: Processed primary data, 2023

Based on Table 3, discriminant validity testing uses the cross loading value in each construct item correlation to the construct must be higher than the correlation with other construct items.

Table 3. Cross Loading Value

	X_1	X_2	Y	Z	ZX_1	ZX_2
DIG1	0,757	0,453	0,449	0,307	0,159	0,132
DIG2	0,732	0,416	0,445	0,412	0,042	0,008
DIG3	0,736	0,507	0,483	0,316	0,132	0,006
DIG4	0,742	0,475	0,457	0,434	0,071	0,112
DIG5	0,735	0,472	0,476	0,412	0,084	0,078
KES1	0,537	0,818	0,569	0,408	0,128	0,122
KES2	0,507	0,773	0,463	0,245	0,061	0,041
KES3	0,537	0,845	0,588	0,432	0,060	0,003
KES4	0,482	0,765	0,468	0,221	0,086	0,044
KES5	0,448	0,799	0,504	0,329	0,050	0,009
KWP1	0,455	0,451	0,842	0,564	0,113	-0,069
KWP2	0,570	0,595	0,867	0,547	0,294	0,075
KWP3	0,626	0,630	0,901	0,598	0,209	-0,045
KWP4	0,464	0,557	0,846	0,585	0,202	0,032
KWP5	0,558	0,556	0,845	0,544	0,244	0,005

	X ₁	X ₂	Y	Z	ZX ₁	ZX ₂
SOS1	0,463	0,374	0,549	0,823	0,392	0,307
SOS2	0,448	0,377	0,596	0,857	0,232	0,118
SOS3	0,501	0,431	0,655	0,887	0,271	0,148
SOS4	0,321	0,218	0,438	0,808	0,255	0,141
SOS5	0,343	0,297	0,466	0,789	0,391	0,289
ZX1	0,132	0,097	0,249	0,364	1,000	0,643
ZX2	0,090	0,056	0,000	0,235	0,643	1,000

Source: Processed primary data, 2023

The reliability test results in [Table 4](#) show that the composite reliability value and Cronbach's alpha value for each variable are above 0.7, so it can be concluded that all variables are reliable.

Table 4. Cronbach's Alpha dan Composite Reliability Value

Indicator	Cronbach's Alpha	Composite Reliability	Term.	Desc.
Digitalization of Taxation (X ₁)	0,794	0,859	>0,7	Reliable
Taxpayer Awareness (X ₂)	0,912	0,934	>0,7	Reliable
Taxpayer Compliance (Y)	0,860	0,899	>0,7	Reliable
Tax Socialization (Z)	0,891	0,919	>0,7	Reliable

Source: Processed primary data, 2023

Based on [Table 5](#), the Adjusted R-Square value on the dependent variable on individual taxpayer compliance has a value of 0.653 so the model is moderate.

Table 5. R-Square Result

	R Square	Adjusted R Square
Taxpayer Compliance (Y)	0,670	0,653

Source: Processed primary data, 2023

[Table 6](#) shows hypothesis testing using the bootstrapping method, it can be seen that 3 hypotheses have positive original sample values, but the last hypothesis has a negative value. The t-statistic value is >1.65 and the p-value is <0.1, which means that all hypotheses are significant and acceptable.

Table 6. Path Coefficient (Bootstrapping) Result

	Original Sample (O)	T Statistics	P Values
X ₁ → Y	0,194	2,065	0,039
X ₂ → Y	0,359	3,733	0,000
ZX ₁ → Y	0,223	2,215	0,027
ZX ₂ → Y	-0,256	2,861	0,004

Source: Processed primary data, 2023

Based on the coefficient value of the tax digitalization variable on taxpayer compliance of 0.194, it can be interpreted that there is a positive influence between tax digitalization on taxpayer compliance. In addition, it can be seen that the T-statistic is > 1.65, namely 2.065 and the P-value is 0.039 or <0.1, this indicates that the tax digitalization variable is significant to taxpayer compliance. Based on this analysis, it can be concluded that H₁ is accepted, which means that tax digitalization has a positive and significant effect on taxpayer compliance. Tax

digitalization can provide convenience in registration, payment, and tax reporting. This statement is in line with the Technology Acceptance Model theory which states that the high and low use of a system is influenced by the usefulness and convenience of the system for users. Slippery Slope Framework Theory is also closely related to the results of this study because voluntary compliance is based on trust in tax authorities in carrying out tax reform through tax digitalization. This result is in line with the research conclusions expressed by [15] and [19].

The taxpayer awareness variable on taxpayer compliance has a path coefficient value of 0.359, which means that there is a positive influence between taxpayer awareness on taxpayer compliance. In addition, it can be seen that the T-statistic is > 1.65 , namely 3.733 and the P-value is 0.000 or < 0.1 , this indicates that the tax digitalization variable is significant to taxpayer compliance. Based on this analysis, it can be concluded that H_2 is accepted, which means that taxpayer awareness has a positive and significant effect on taxpayer compliance. Slippery Slope Framework Theory explains that the implementation of a tax system that is transparent, responsible, and accountable in managing the results of tax collection will create increased taxpayer trust in tax authorities, thereby increasing taxpayer awareness to pay taxes voluntarily. The results of this study are supported by other studies [8] and [20].

The interaction effect of the tax digitalization variable with the tax socialization variable (ZX_1) on taxpayer compliance gets a coefficient of 0.223 and a T-statistic value of 2.215 > 1.65 and a P-value of 0.027 < 0.1 . So H_3 is accepted, which means that the tax socialization variable as a moderating variable can strengthen the effect of tax digitalization on the level of taxpayer compliance. This is related to the Slippery Slope Framework Theory, based on taxpayer confidence in the information conveyed in tax socialization related to tax digitalization can provide a useful understanding of carrying out tax obligations using a system that is sometimes considered very complicated. The results of this research are similar to the conclusions of [17] and [11].

The interaction effect of the taxpayer awareness variable with the tax socialization variable (ZX_2) on taxpayer compliance gets a coefficient of -0.256 and a T-statistic value of 2.861 > 1.65 and a P-value of 0.004 < 0.1 . This means that the tax socialization variable as a moderating variable weakens the effect of taxpayer awareness on the level of taxpayer compliance. This result is related to the Slippery Slope Framework Theory with a negative direction, which means that in the tax socialization program, several understandings are difficult to understand for taxpayers to reduce trust in tax authorities which then impacts taxpayer compliance. The results of this study are supported by research conducted by [21].

4. Conclusion

Referring to the results of the discussion, it is concluded that tax digitalization and taxpayer awareness have a positive and significant effect on taxpayer compliance. Tax socialization can strengthen the influence of tax digitalization on taxpayer compliance. Tax socialization can moderate the effect of taxpayer awareness on taxpayer compliance with a weakening nature. This study only discusses taxpayer compliance which is influenced by tax digitalization and taxpayer awareness and tax socialization as a moderating variable. Future research is expected to test taxpayer compliance using other variables to get more varied results such as economic factor, demographic factor, and cultural and social factor.

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