

## **The interplay of self-assessment mechanisms and socialization processes in promoting tax compliance**

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### **ABSTRACT**

Taxation plays a crucial role in Indonesia as it serves as a significant revenue source for the country. Small and Medium Enterprises (SMEs) are particularly important in the economic landscape of Indonesia. This study underscores the significance of tax compliance among Small and Medium Enterprises, particularly in light of global economic challenges and the essential need for tax revenues. Tax compliance is a critical determinant in sustaining government functions and fostering economic growth in Indonesia. It is vital for governments to fulfill their financial obligations, including the provision of public goods, national defense, and support for economic development. However, factors such as tax socialization, understanding of tax regulations, and the application of tax knowledge influence the level of compliance among Micro, Small, and Medium Enterprises (MSMEs). The objectives of this research were to examine the impact of the self-assessment system on tax compliance among MSMEs in Indonesia, and to investigate the mediating role of tax socialization in the relationship between the self-assessment system and tax compliance. This study examined micro, small, and medium-sized business taxpayers in Denpasar City, utilizing a sample size of 100 taxpayers selected through simple random sampling. The findings indicate that self-assessment systems have a positive impact on the compliance behavior of these MSME taxpayers. However, the results suggest that tax socialization does not significantly moderate the relationship between the self-assessment system and taxpayer compliance.

Keywords: self-assessment, socialization, tax compliance

## 1. Introduction

Taxation plays a crucial role in Indonesia as it serves as a significant revenue source for the country. Small and Medium Enterprises (SMEs) are particularly important in the economic landscape of Indonesia [1]. The importance of tax compliance among SMEs is emphasized, especially in the face of global economic challenges and the necessity for tax revenues [2]. Tax compliance is a critical factor in sustaining government functions and fostering economic growth in Indonesia. Tax is the greatest revenue in Indonesia Budget and all countries in the world, however, many Micro, Small and Medium Enterprises (MSMEs) struggle with tax compliance. Tax compliance among Micro, Small, and Medium Enterprises (MSMEs) is a critical issue faced not only in Indonesia but also globally.

Various studies have identified key factors influencing tax compliance among Small and Medium Enterprises (SMEs) in Indonesia. These factors include the implementation of self-assessment systems, tax socialization activities, understanding of taxation, tax rates, tax sanctions, and fiscal services [1][3][4][5][6][7][8]. Tax compliance among Micro, Small, and Medium Enterprises (MSMEs) in developing countries poses a significant challenge despite the crucial role tax revenue plays in funding public services and infrastructure [2]. Tax compliance is essential for governments to meet their financial obligations, including providing public goods, national defense, and supporting economic development [4]. However, factors such as tax socialization, understanding of tax regulations, and the application of tax knowledge influence the level of compliance among MSMEs [9].

The self-assessment system is a fundamental component of the tax administration system in Indonesia, crucial for enhancing tax compliance among taxpayers, including Micro, Small, and Medium Enterprises (MSMEs). This system places the responsibility on taxpayers to accurately calculate, report, and fulfill their tax obligations. Several factors influence the effectiveness of the self-assessment system, such as taxpayers' comprehension of tax regulations, access to tax information, and the extent of tax socialization [5]. Research has demonstrated that the implementation of the self-assessment system significantly impacts tax compliance among SMEs, with the aim of increasing revenue for the Indonesian government [1]. Studies have also explored the digital transformation of the self-assessment system for final income tax in MSMEs, analyzing the challenges faced and efforts made by tax offices to enhance the system [10]. Factors positively influencing SME taxpayer compliance include taxpayer perception, the implementation of SME accounting, income levels, and the self-assessment system [11]. Various studies have investigated the factors affecting SME tax compliance in Indonesia, highlighting the significance of tax knowledge, understanding tax regulations, and tax socialization [12]. Furthermore, models have been developed to comprehend taxpayer compliance moderated by tax socialization among SMEs in Indonesia, emphasizing the intricate relationship between socialization efforts and compliance behavior [13]. Studies have also delved into the impact of tax knowledge on voluntary tax compliance, with trust identified as a mediating variable, particularly among MSMEs [6].

The impact of the self-assessment system on tax compliance among Small and Medium Enterprises (SMEs) has been a topic of research. While the self-assessment system aims to improve tax compliance by requiring taxpayers to accurately calculate, report, and fulfill their tax obligations, studies have shown that its effect on tax compliance may vary [1]. Research has explored various factors, such as money ethics, tax socialization, and understanding of tax regulations, and their influence on tax compliance among SMEs. Some studies suggest that these factors may not significantly affect tax compliance [14]. Additionally, the implementation of the self-assessment system, along with taxpayers' perceptions, SME accounting practices, and income levels, may not always lead to a substantial improvement in tax compliance [11]. Furthermore, investigations into the role of tax knowledge, tax socialization, and the application of accounting standards in influencing taxpayer compliance have indicated that these factors may not always have a significant impact on tax compliance among SMEs [15]. Similarly, the

influence of taxation understanding, socialization, and fiscal services on tax compliance may not always result in a notable enhancement in compliance levels [16].

The implementation of the self-assessment system alone may not significantly impact tax compliance among Small and Medium Enterprises (SMEs) in Indonesia [1][10]. Research has demonstrated that the implementation of the self-assessment system does not necessarily lead to increased tax compliance among SMEs, as the aim of increasing revenue for the Indonesian government may not always align with the challenges and limitations faced by SMEs in properly understanding and fulfilling their tax obligations. Research has shown that factors such as tax socialization play a crucial role in enhancing tax compliance among SMEs [5][15]. Effective tax socialization efforts, including educational programs, media campaigns, and direct engagement with SMEs, can improve taxpayers' understanding of tax regulations, enhance their perception of tax system fairness, and ultimately increase their willingness to comply [8][17]. In Indonesia, tax socialization has been found to strengthen compliance among MSME taxpayers [7][18]. While the self-assessment system may not directly lead to increased tax compliance among SMEs, integrating effective tax socialization efforts alongside the system can significantly enhance compliance levels. Understanding tax regulations, improving tax knowledge, ensuring tax justice, and providing quality fiscal services are essential components in fostering tax compliance among SMEs in Indonesia.

This research is important because tax compliance among Micro, Small, and Medium Enterprises is crucial for governments to meet their financial obligations and support economic development. While the self-assessment system is a fundamental component of the tax administration system, its effectiveness in enhancing tax compliance among MSMEs is influenced by various factors, including tax socialization, understanding of tax regulations, and the application of tax knowledge. This research will contribute to the understanding of the interplay between the self-assessment system and socialization in improving tax compliance among MSMEs, providing insights for policymakers and tax authorities to develop more effective strategies for enhancing compliance levels. Theory of Planned Behavior (TPB) has been extensively studied in the context of taxpayer compliance. This theory posits that an individual's behavior is influenced by their intention, which in turn is determined by their attitude, subjective norms, and perceived behavioral control. In the case of tax compliance, the theory suggests that taxpayers' attitudes towards tax obligations, their perception of social pressure to comply, and their perceived ability to fulfill their tax responsibilities are key factors influencing their tax compliance behavior. The Theory of Planned Behavior (TPB) is a significant factor in understanding taxpayer compliance, particularly in relation to self-assessment and tax socialization. Research has shown that the TPB can indeed influence taxpayer compliance behavior, with tax socialization playing a moderating role in this relationship [17]. Taxpayer compliance is influenced by various factors such as taxpayer awareness, understanding of tax regulations, socialization, and self-assessment of the tax system ("Affecting compliant with the willingness to pay tax as an intervening variable factor [19].

Tax compliance theory suggests that taxpayers make rational decisions by weighing the benefits of adhering to tax regulations against the potential costs of non-compliance, such as fines and penalties. Several factors influence tax compliance behavior among small and medium enterprises (SMEs). These factors include tax fairness, isomorphic forces, strategic responses, tax system complexity, tax deterrence sanction, tax noncompliance opportunity, tax information, tax attitude, perception, understanding of tax regulations, tax knowledge, tax socialization, tax rates, tax sanctions, and the quality of fiscal services [3][2][20][8][18][21][22][23][17][24][16]. Research has shown that tax compliance can be influenced by various elements such as tax education, trust in the government, tax justice, understanding of tax accounting, and online taxation socialization [25][6][1][26][27]. Moreover, the level of taxpayer compliance is affected by factors like taxpayer perception, implementation of SME's accounting, self-assessment systems, income level, and peer

influence [11][28]. Additionally, the dissemination of taxation information and tax socialization play a crucial role in enhancing taxpayer awareness and compliance [5][7].

The self-assessment system is a fundamental component of the tax administration system. Under this system, taxpayers are responsible for accurately calculating, reporting, and paying their own tax liabilities. The self-assessment system aims to enhance tax compliance by shifting the onus of tax calculation and reporting to the taxpayer, rather than the tax authority. The self-assessment system in tax administration places the responsibility of accurately calculating, reporting, and paying tax liabilities on taxpayers themselves, aiming to improve tax compliance by shifting the burden of tax calculation and reporting from the tax authority to the taxpayer [1]. This system has gained global acceptance and has been implemented in various countries to combat tax evasion and avoidance, promoting voluntary compliance and efficient tax administration [29]. Knowledge of tax laws and regulations is crucial for tax compliance, particularly under the self-assessment system, as it plays a significant role in enhancing taxpayer awareness and ethics to reduce non-compliance [25][6].

Tax socialization is a crucial tool in educating taxpayers about their tax obligations, rights, and responsibilities, which can influence their compliance behavior. Research has shown that efforts in tax socialization, such as providing tax knowledge to the public and disseminating information about tax regulations and procedures, can enhance taxpayers' understanding of the tax system [5][21]. Effective tax socialization has been linked to increased taxpayer compliance by conveying information about taxation, improving tax knowledge, and promoting tax fairness [18][24]. Additionally, tax socialization activities, including online initiatives, can assist taxpayers, particularly Micro, Small, and Medium Enterprises (MSMEs), in understanding their tax rights and obligations, thereby potentially increasing compliance [15][13].

The Theory of Planned Behavior is a well-established psychological theory that has been applied to understand taxpayer compliance behavior among Micro, Small, and Medium Enterprises (MSMEs). Several studies have investigated the impact of various factors on tax compliance within this context. Research has shown that factors such as taxation understanding, socialization, tax knowledge, tax rates, tax sanctions, and the self-assessment system play crucial roles in influencing MSMEs' compliance with tax regulations [23][17][26][24][16]. Studies have highlighted the positive effects of implementing the self-assessment system on tax compliance among SMEs, emphasizing the importance of SMEs' knowledge of tax regulations and the self-assessment system in improving compliance [11]. The self-assessment system has been shown to have a positive influence on tax compliance among Micro, Small, and Medium Enterprises (MSMEs) [1]. Understanding tax regulations and knowledge of the self-assessment system are crucial for improving compliance with tax obligations among SMEs [25]. In the current era of the Self-Assessment System, knowledge plays a vital role in enhancing taxpayer awareness and ethics to reduce tax non-compliance [6]. So, the hypothesis in this study is:

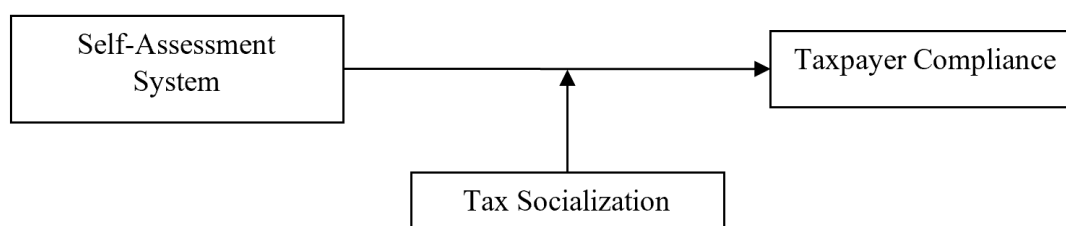
H<sub>1</sub> : The self-assessment system positively influences tax compliance among MSMEs.

The Theory of Planned Behavior (TPB) has been extensively studied in relation to taxpayer compliance among Micro, Small, and Medium Enterprises (MSMEs), with a focus on the moderating role of socialization. Several studies have investigated the impact of factors such as tax knowledge, understanding of tax regulations, self-assessment systems, and tax socialization on tax compliance behavior among MSMEs [23][11][24][7][21]. These studies highlight the importance of factors like tax knowledge and socialization in influencing taxpayer compliance positively. Tax socialization has been identified as a significant moderating variable in the relationship between the TPB and tax compliance [17][5][4]. It has been suggested that effective tax socialization programs can enhance compliance levels among MSME taxpayers. Additionally, the implementation of self-assessment systems has been linked to improved tax compliance among SMEs [1][10]. Furthermore, the literature emphasizes the role of understanding tax regulations, tax rates, and tax sanctions in influencing taxpayer

compliance [8][9][16]. Studies have shown that these factors, along with services provided by tax authorities, can impact the level of compliance among MSMEs. Overall, the research indicates that a combination of factors such as tax knowledge, socialization, understanding of regulations, and the implementation of self-assessment systems play crucial roles in shaping tax compliance behavior among MSMEs. Effective tax socialization programs, coupled with a clear understanding of tax obligations and regulations, can contribute to higher levels of voluntary compliance among MSME taxpayers. So, the hypothesis in this study is:

H<sub>2</sub> : Tax socialization can strengthen the relationship between the self-assessment system and tax compliance among MSMEs.

The conceptual model underlying the research is grounded in the theoretical basis that has been established. This conceptual model is illustrated in [Figure 1](#).



**Figure 1.** Research Concept

## 2. Method

This study concentrates on micro, small, and medium enterprise (MSME) taxpayers in Denpasar City. According to data from the Ministry of Cooperatives, Small and Medium Enterprises, Denpasar City hosts approximately 79% of the country's 97,452 MSMEs in 2020. The study employed a simple random sampling method to select a sample of 100 MSME taxpayers. The dependent variable in this study is taxpayer compliance. Compliance refers to the act of adhering to tax policies and fulfilling one's tax obligations, with the aim of instilling a sense of awareness among individual taxpayers regarding the importance of taxes for the nation. Taxpayer compliance involves complying with all applicable regulations in the taxation domain to meet one's tax responsibilities. The indicators used to measure the variable compliance of Micro, Small and Medium Enterprises taxpayers include:

- Formal compliance encompasses registering as a taxpayer, obtaining a Taxpayer Identification Number, and timely payment and reporting of taxes.
- Material compliance includes fulfilling tax arrears and accurately depositing and reporting payable taxes.

The independent variable in this study is the self-assessment system, which is a system whereby the burden of calculating, depositing, and reporting taxes rests primarily on the taxpayer. The indicators used to measure the self-assessment system variable include taxpayer's responsibility for registering as a taxpayer, taxpayer's role in calculating tax liabilities, taxpayer's direct involvement in paying taxes, and taxpayer's responsibility for submitting tax returns.

The moderating variable in this study is tax socialization, which refers to the process of providing information, education, counseling, and guidance to taxpayers to increase their understanding and awareness of tax obligations. The variables used to measure tax socialization include provision of tax counseling and guidance to taxpayers, facilitation of discussions and dialogues between tax authorities and taxpayers, direct dissemination of tax information from officials to taxpayers, utilization of billboards and other visual media to convey tax-related messages and leveraging the official website of the Directorate General of Taxes to communicate with taxpayers.



This study uses Linear Regression and Moderated Regression Analysis (MRA) data analysis methods with the help of the SPSS for Windows statistical application. The regression model in this study is expressed by the following equation:

Equation 1:

$$Y = \alpha + \beta_1.X_1 + \varepsilon$$

Equation 2:

$$Y = \alpha + \beta_1.X_1 + \beta_2.X_2 + \beta_3. X_1X_2+ \varepsilon$$

Description:

Y = taxpayer compliance

$\alpha$  = constant value

$\beta_1$  = regression coefficient of self-assessment system

$\beta_2$  = regression coefficient of tax socialization

$\beta_3$  = regression coefficient of interaction between tax socialization and self-assessment systems

X<sub>1</sub> = self-assessment system

X<sub>2</sub> = tax socialization

$\varepsilon$  = standard error

### 3. Results and Discussion

Before conducting regression analysis, the feasibility of the data is evaluated through classical assumption tests, such as assessing normality and heteroscedasticity. Once the data has met the classical assumption requirements, the regression analysis is performed, resulting in equations 1 and 2. The regression results for equation 1 are presented in [Table 1](#) below.

**Table 1.** Linear Regression Test Results

Description	Beta value	Significant value
Constant	6.073	0.000
Self-Assessment Systems	0.658	0.000

Source: Data processed, 2024

The statistical analysis results indicate a significance value of 0.000, which is below the 0.05 significance level. This suggests a high degree of statistical significance, implying a strong relationship between the study variables. Furthermore, the regression coefficient has a value of 0.658, meaning a one-unit increase in the self-assessment system is associated with a 0.658 unit increase in taxpayer compliance among micro, small, and medium enterprises in Denpasar City. Based on these findings, the alternative hypothesis is accepted, indicating that the self-assessment system has a positive and significant effect on MSME taxpayers' compliance behavior. This underscores the crucial role of self-assessment systems in promoting voluntary tax compliance among MSME taxpayers in the region.

The self-assessment system is a crucial factor influencing the compliance behavior of Micro, Small, and Medium Enterprises (MSMEs) taxpayers. Various studies have demonstrated the positive impact of taxpayer perception, accounting knowledge, tax understanding, socialization, and tax knowledge on tax compliance among MSMEs [\[11\]\[23\]\[6\]\[25\]\[24\]](#). Implementing a self-assessment system has been identified as a strategy to enhance voluntary compliance among MSMEs [\[1\]\[29\]](#). Additionally, tax education has been shown to significantly enhance tax knowledge, fairness, and compliance among MSMEs [\[21\]](#). Research has also indicated that tax socialization, tax justice, and understanding tax regulations positively influence taxpayer compliance [\[18\]\[5\]\[4\]](#). Furthermore, factors such as tax fairness, isomorphic forces, and strategic responses have been recognized as predictors of tax

compliance [2]. In promoting compliance behavior among MSME taxpayers, it is crucial to consider the role of tax socialization, understanding tax regulations, tax rates, and tax sanctions [16][9]. Peer influence has also been acknowledged as a factor affecting tax compliance behavior among SMEs [28]. Moreover, the quality of fiscal services, tax authorities' service, and effective communication between tax authorities and taxpayers have been highlighted as significant factors influencing taxpayer compliance [10][7][5].

The second hypothesis was evaluated through Moderated Regression Analysis, and the test results are presented in [Table 2](#).

**Table 2.** Moderation Regression Test Results

Description	Beta value	Significant value	
Constant	4.432	0.032	
Self-Assessment Systems	0.329	0.058	
Tax Socialization	0.305	0.013	
The interaction of self-assessment systems and tax socialization	0.002	0.801	Not able to moderate

Source: Data processed, 2024

The results of the data analysis reveal that the significant value is 0.801, which is greater than the significance level of 0.05. Additionally, the regression coefficient ( $\beta$ ) has a value of 0.002, indicating a very small effect. Based on these findings, the alternative hypothesis ( $H_a$ ) must be rejected, suggesting that tax socialization is unable to effectively moderate the relationship between the self-assessment system and taxpayer compliance among Micro, Small, and Medium Enterprises (MSMEs).

The findings suggest that tax socialization alone may not be sufficient to significantly enhance the relationship between the self-assessment system and taxpayer compliance among micro, small, and medium enterprises (MSMEs). While tax socialization, which involves providing information, education, counseling, and guidance to taxpayers, is an important factor, its impact in strengthening the effect of the self-assessment system on overall taxpayer compliance appears to be limited. Previous research has indicated that factors such as accounting knowledge, fiscal service quality, tax authority service, understanding of tax regulations, tax rates, and tax sanctions can collectively influence the level of compliance among MSME taxpayers, with tax socialization playing a role in this relationship. Additionally, tax education and socialization programs have been identified as effective tools to improve taxpayer compliance by enhancing understanding and awareness of tax obligations. However, there have been instances where tax socialization did not significantly impact taxpayers' compliance behavior, suggesting that a more comprehensive approach may be needed to promote voluntary compliance among MSME taxpayers. This suggests that tax socialization alone is not sufficient to meaningfully enhance the compliance behavior of MSME taxpayers. While tax socialization, which involves the provision of information, education, counseling, and guidance to taxpayers, is an important factor, it appears to have limited impact in strengthening the effect of the self-assessment system on overall taxpayer compliance.

To enhance voluntary tax compliance among MSME taxpayers, a more holistic approach may be required that extends beyond merely tax socialization. Similarly, the finding that the "Utilization of billboards and other visual media to convey tax-related messages" indicator received the lowest mean score of 4.31 suggests that the use of billboards is perceived as less effective. In this regard, tax authorities may need to consider employing a wider range of communication channels and methods to reach and engage MSME taxpayers more effectively. Utilizing billboards and other visual media to convey tax-related messages may not necessarily lead to increased taxpayer compliance. While effective communication between tax authorities and taxpayers is crucial to prevent misunderstandings and enhance compliance, relying solely

on one-way channels like billboards may be limited in promoting genuine voluntary compliance. Tax socialization has been highlighted as a key element in conveying information about taxation to taxpayers and positively impacting compliance [18][5]. However, it is essential to note that moral obligation and trust in the government may not significantly influence taxpayer compliance, while tax awareness has been shown to have a significant effect [17].

Additionally, tax authorities should explore a wider range of communication channels and methods to reach and engage MSME taxpayers more effectively. Relying solely on one-way channels like billboards may have limited impact on promoting genuine voluntary compliance. Instead, tax authorities should consider utilizing a diverse set of communication tools, including interactive workshops, digital platforms, and personalized outreach, to foster a stronger connection with MSME taxpayers and enhance their understanding of tax obligations. Furthermore, it is crucial to recognize that factors such as moral obligation and trust in the government may not significantly influence taxpayer compliance. In contrast, tax awareness has been shown to have a significant effect on compliance behavior. Therefore, tax authorities should prioritize improving MSME taxpayers' understanding of their tax responsibilities and the importance of compliance, as this is likely to have a more substantial impact on promoting voluntary compliance.

#### **4. Conclusion**

Self-assessment systems have positive effect on taxpayer compliance due to their ability to enhance taxpayers' understanding of tax obligations and simplify the tax filing process. However, the findings of this study suggest that tax socialization alone may not be sufficient to significantly enhance the relationship between the self-assessment system and taxpayer compliance among micro, small, and medium enterprises. The findings of this study suggest that while tax socialization is an important factor in enhancing tax compliance among Micro, Small, and Medium Enterprises (MSMEs), it may not be sufficient to significantly strengthen the relationship between the self-assessment system and taxpayer compliance. Next further research can explore a more comprehensive approach that considers additional factors such as improving accounting knowledge, enhancing fiscal service quality, providing better tax authority service, and ensuring a clear understanding of tax regulations, tax rates, and tax sanctions.

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