

# The Effect of The Implementation of E-Filing System and Tax Sanctions on Increasing Individual Taxpayer Compliance in 2021 with Tax Socialization as A Moderation Variable (Empirical Study at the North Badung Primary Tax Service Office)

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**Abstract:** The level of taxpayer compliance in 2021 has been reached the target, thanks to the government's efforts in modernizing the tax system into E-filing and setting tax sanctions for taxpayers who violate tax regulations. The government's program in supporting the understanding of taxpayers to use the e-filing system is to provide tax socialization. This study aims to analyze the effect of using e-filing system and tax sanctions on increasing the compliance of individual taxpayers with tax socialization as a moderation variable. This research was located at KPP Pratama Badung Utara by analyzing primary data from a questionnaire distributed to 100 taxpayers. Hypothesis testing using PLS test with Smart PLS 3.0. The results of this study show that: the e-filing system has a positive and significant effect on individual taxpayer compliance, tax sanctions have a positive and significant effect on individual taxpayer compliance, and tax socialization can moderate (weaken) the relationship between the implementation of e-filing system and individual taxpayer compliance. Results of this study can have implications for tax officials to always apply tax sanctions strictly, optimize tax socialization, and increase taxpayer awareness to be obedient in paying and reporting taxes and arrears.

**Keywords:** E-filing System, Tax Sanctions, Taxpayer Compliance, and Tax Socialization

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## Introduction

Taxes are the largest and most important source of income to support a country's economy. Therefore, the taxpayer compliance ratio has expected to increase as the year progresses. Tax potentials continue to be maximized by the government to increase the level of tax revenue by reforming the tax system, namely the e-filing system (Wildan, 2022). E-filing system requires a good understanding of the system by taxpayers (Saleh & Prayudi, 2021). To support taxpayers understanding of e-filing system, the government seeks to provide tax socialization, yes, guidance and reporting stages with the e-filing system (Tambun & Kopong, 2017).

In 2021, finally the efforts made by the government paid off because the tax compliance ratio at KPP Pratama Badung Utara reached 97% which can be seen from table 1.

**Table 1.** Individual Taxpayer Compliance Rate in KPP Pratama Badung Utara in 2017-2021

Tax Year	Number of Registered OP Taxpayers	SPT Entrance	Compliance (%)
2017	29,524 people	27.411	124,0 %
2018	32,404 people	26.702	95,0 %
2019	37,169 people	29.287	91,0 %
2020	40,463 people	29.523	84,0%
2021	43,992 people	34.244	97,0 %

Source: North Badung Primary Tax Service Office, 2022

Based on table 1, in 2021 the compliance rate of individual taxpayers reached 97% which means an increase of 13% from the previous year. KPP Pratama Badung Utara has exceeded the tax compliance target of almost 100%, if you look back at the many factors that caused the increase, such as the e-filing system and tax socialization (Wahyudi, 2021). Another aspect that also determines the compliance of the taxpayer is the tax sanction (Indriyani & Askandar, 2018). Taxpayers who do not carry out tax laws and regulations will be sentenced to tax sanctions (Khotimah et al., 2021). The sanctions given are in the form of a fine of IDR 100,000.00 if the taxpayer doesn't report the annual tax before due date, if the taxpayer is late or underpays taxes, they will be subject to administrative sanctions, for example interest or the imposition of a larger tax rate, as well as imprisonment as a criminal sanction (Putra et al., 2021).

Some previous studies emphasized the e-filing system and tax sanctions can affect the taxpayer compliance (Sharini & Asyik, 2021). The better the application of taxpayers related to the e-filing system and there is a fear of being exposed to tax sanctions, the more compliance will increase due to taxpayer discipline (Sari et al., 2022). In addition, it is also emphasized that the socialization of taxation can moderate the influence of the implementation of the e-filing system on individual taxpayer compliance (Ismail et al., 2018). If tax officials routinely socialize taxation related to the e-filing system and taxpayers participate in it, it will further increase individual taxpayers compliance.

## Method

This research is a quantitative with a descriptive approach. This research was located at the North Badung Primary Tax Service Office located on Jl. Ahmad Yani No.100, Dauh Puri Kaja, North Denpasar District, 80231. The source of this research data is primary data in the form of questionnaires distributed to individual taxpayers registered at KPP Pratama Badung Utara with a sample number of 100 taxpayers determined by Convenience sampling technique is a sample selection technique by providing questionnaires to taxpayers encountered at KPP Pratama Badung Utara (Sugiyono, 2018). In addition, secondary data in the form of documentation, books and journals related to this research are number and level of individual taxpayer compliance at KPP Pratama Badung Utara data. Data collecting instrument is a questionnaire measured on a likert scale of 1-4. The techniques of collecting data were questionnaires and documentation. Steps that should do in this study are collecting data, processing data with SEM-PLS, and conclusions.

## Result and Discussion

1. Instrument Validity and Reliability Test
  - a. Instrument Validity Test

Validation of an instrument is when the  $r_{hitung} > r_{tabel}$  and the significance of  $<0.05$ . The  $r_{tabel}$  value in the validity test of this study was  $Df (N = 30)$  of 0.361. The result of the Pearson Correlations value of each variable  $>0.361$  so that the instrument is declared valid (Khotimah et al., 2021).

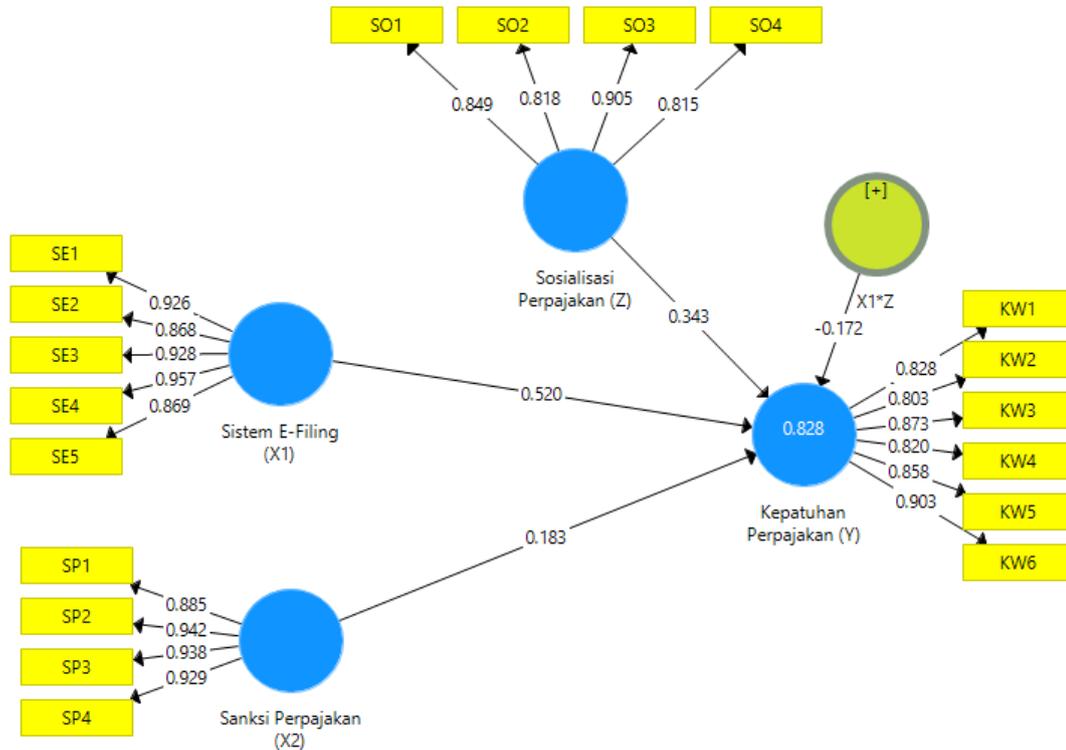
b. Instrument Reliability Test

Based on the value of cronbach's alpha of each variable which is >0.6 then the instrument is declared reliable.

2. Evaluation of the Measurement Model (Outer Model)

a. Convergent validity

Results of the Convergent validity test show that the value of each indicator, namely the loading factor exceeds 0.70, which means that each indicator in this study is valid.



source: primary data processed in 2022

Figure 2. Path Diagram

b. Discriminant Validity

The test results showed that the Average Variance Extractes (AVE) value of each research variable exceeded 0.5 which consisted of the E-filing System (X1) worth 0.829, Tax Sanctions (X2) worth 0.853, Taxpayer Compliance (Y) and Tax Socialization (Z) were each worth 0.719. So it can be concluded that the model is valid.

c. Reliability Test

The results showed that the value of Cronbach's Alpha >0.6 consisting of the E-filing System (X1) amounted to 0.948, Tax Sanctions (X2) amounted to 0.943, Taxpayer Compliance (Y) amounted to 0.922, and Tax Socialization (Z) was worth 0.870 and the Value of Composite Reliability >0.7 consisting of The E-filing system (X1) is worth 0.960, Tax Sanctions (X2) is worth 0.959, Taxpayer Compliance (Y) is worth 0.939, and Tax Socialization (Z) is worth 0.911. Thus, it can be concluded that the model is reliable.

3. Structural Model Evaluation (Inner Model)

The results of this test showed that the value of the coefficient of determination (R2) of the taxpayer compliance variable (Y) amounted to 0.828. Referring to these results, it can be concluded that Taxpayer Compliance (Y) which can be affected by 82% by the E-filing System (X1), Tax Sanctions (X2), and Tax Socialization (Z). The value of R-Square exceeds 0.75 which means that the influence is strong.

4. Hypothesis Test

In uji hypothesis, the significance level used it is 5% or 0.05 and the t-statistic value is 1.96. If t-statistic >1.96 means that the hypothesis is accepted, if the value of t-statistic <1.96 then the hypothesis rejected.

## a. Direct influence

**Table 3.** Path Coefficient (bootstrapping)

	<b>Original Sample (O)</b>	<b>T-Statistics</b>	<b>P-values</b>
$X_1 \rightarrow Y$	0,520	5,206	0,000
$X_2 \rightarrow Y$	0,183	2,381	0,018

Source: Primary data processed in 2022

Based on the results of the path coefficient test, the e-filing system has a positive effect on individual taxpayer compliance with a coefficient value 0.520 and significantly with a t-statistic value 5.206. As well as tax sanctions have a positive effect on individual taxpayer compliance with a coefficient value of 0.183 and significantly with a t-statistical value 2.381.

## b. The influence of moderation

**Table 4.** Path Coefficient (bootstrapping)

	<b>Original Sample (O)</b>	<b>T-Statistics</b>	<b>P-values</b>
Tax Socialization Moderation (Z) of the E-Filing System ( $X_1$ ) $\rightarrow$ Taxpayer Compliance (Y)	-0,0172	2,037	0,042

Source: Primary data processed in 2022

Based on the results of the path coefficient test, tax socialization has a negative effect in moderating the e-filing system against individual taxpayer compliance with a coefficient value of -0.0172, but produces a significant t-statistic, namely 2,037. This means that tax socialization can moderate the relationship between the e-filing system and individual taxpayer compliance with the weakening nature.

## Conclusion

Based on the results, the conclusions are the implementation of the e-filing system has a positive and significant effect on the compliance of individual taxpayers registered at KPP Pratama North Badung, tax sanctions have a positive and significant effect on the compliance of individual taxpayers registered with KPP Pratama Badung Utara, tax socialization can moderate with the nature of weakening the relationship between the implementation of the e-filing system and individual taxpayer compliance registered at KPP Pratama Badung Utara. This means that socialization is not delivered evenly to all taxpayers, the selection of socialization times is ineffective, and the material has not been conveyed properly to taxpayers. socialization will be more effective if you take advantage of the role of tax volunteers, cooperate with universities by utilizing existing tax centers, and routinely carry out socialization.

The implications for tax officials are DGT and KPP Pratama Badung Utara to always apply strict tax sanctions for violators and optimize the tax socialization system, so that the impact will increase the use of Individual Taxpayer Compliance and the E-filing System. For taxpayers, the findings of this study can increase awareness and motivation to be obedient in paying and reporting taxes and tax arrears.

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