

**THE EFFECT OF E-FILING IMPLEMENTATION, TAX  
SOCIALIZATION, TAXPAYER AWARENESS, AND TAX  
SANCTIONS ON COMPLIANCE WITH INDIVIDUAL TAXPAYER**

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**Abstract:**

This study aims to determine the effect of implementing e-Filing, tax socialization, taxpayer awareness and tax sanctions partially and simultaneously on individual taxpayer compliance. The location of this research is at the East Denpasar Primary Tax Service Office. The population uses individual taxpayers at the East Denpasar Pratama Tax Service Office and a sample of 100 respondents. The data analysis technique uses the Validity Test, Reliability Test, Classical Assumption Test, Multiple Linear Regression Analysis, Coefficient of Determination Test, F Test and t-Test. The results obtained from the research results are: (1) the effect of the application of e-Filing has a positive and insignificant effect, where the t count is 1.268 and the significance value is 0.208. (2) tax socialization has a positive and insignificant effect, where the obtained t value of 0.131 and a significance value of 0.896. (3) taxpayer awareness has a significant positive effect on individual taxpayer compliance, where the t-count value is 3.138 and a significance value of 0.002. (4) tax sanctions have a significant positive effect on individual taxpayer compliance, where the t value is 5.586 and a significance value of 0.000. The magnitude of the influence of independent variables on individual taxpayer compliance is 58.4%.

**Keywords:** E-Filing, Tax Socialization, Taxpayer Awareness, Tax Sanctions and Individual Taxpayer Compliance.

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## INTRODUCTION

Taxes are people's contributions to the state treasury based on the Constitution (which can be imposed) without receiving reciprocal services (contra-achievements) that can be directly shown and which are used to pay general expenses. However, during the Covid-19 Pandemic (Corona Virus Disease 2019) today, the economy became unstable, which caused many negative impacts on various groups, fields, and aspects of life, one of which is taxation. One of the country's largest revenues is through taxes (Figueroa B. et al., 2010; Poterba, 1993). The Covid-19 pandemic attacked the country's economy at that time, and the Government began to look for ways to survive and deal with the many impacts of the Covid-19 Pandemic. The impacts caused by the Covid-19 Pandemic are many people who have lost their jobs, many employees have been laid off and many businesses have gone out of business. This impact hinders the community from carrying out their obligations as citizens who report their taxes and pay their taxes (Saputra, 2021; Sara et al., 2020). As we know that most of the state revenue comes from taxes. During the Covid-19 pandemic, taxes are the biggest contribution to development and government spending. Under Article 1 Paragraph 1 of Law Number 16 of 2009, Tax is a mandatory contribution to the State that is owned by an individual or entity that is coercive under the law without receiving direct compensation and is used for the purposes of the State for the greatest prosperity (Prihandani & Saputra, 2019). Once the role of taxes is so important for the State, efforts to increase tax revenues continue to be carried out by the Government which is the task of the Directorate General of Taxes (Stanojević et al., 2010; Stevanović, 2016).

Seeing the important role of taxes in the development of state infrastructure, the Government through the Directorate General of Taxes (DGT), is trying to increase tax revenues by conducting tax extensification and intensification efforts, usually by adding tax subjects and objects and conducting socialization either through print or electronic media. Extensification is pursued through increasing the number of active taxpayers, while intensification is pursued by providing excellent quality tax officers, excellent and maximum service to taxpayers, and guidance to taxpayers regarding fair law enforcement in order to improve taxpayer compliance (Asher et al., 2015; Jensen, 2005). Although this method has been taken, sometimes it is still not practical because of various factors and these obstacles also affect taxpayer awareness and tax compliance. However, increasing effective tax revenue reporting is not solely the task of the Directorate General of Taxes. However, the role of taxpayers and mandatory officers is also essential in terms of increasing tax reporting and receipts. One of the obstacles that can hinder the effectiveness of tax reporting is taxpayer compliance (Chhetri et al., 2012; Oates, 1972).

With the tax administration reform, various facilities for the convenience and convenience of services to taxpayers are carried out by optimizing the use of developments and advances in information technology by implementing the e-filing system (Iqbal & Sholihin, 2019; Park et al., 1996). The e-Filing system is an administrative system used to submit tax returns electronically. This system is one of the innovations made by the Directorate General of Taxes so that taxpayers can report SPT faster and at any time. With the implementation of the e-Filing system, it is hoped that this new system will be able to provide convenience and convenience for taxpayers in preparing and submitting SPT because it can be sent anytime and anywhere to minimize the cost and time used by taxpayers for calculating (McClean & William, 2015; Mongiello & Harris, 2006). The level of taxpayers in complying with their tax obligations is also influenced by several factors, namely the existence of a helpful system such as e-Filing, tax socialization, and effective tax sanctions for taxpayers to report and pay their tax obligations which of course can reflect the level of awareness of taxpayers. Increasing public satisfaction about taxation through services will positively impact the awareness of taxpayers to pay their tax obligations. The level of taxpayer compliance can be influenced by several factors, including the implementation of e-Filing, tax socialization, taxpayer awareness, and tax sanctions (Berzins et al., 2019; Chiou & Shu, 2019; Priliandani & Saputra, 2019).

This phenomenon motivates researchers to research the effect of e-filing implementation, tax socialization, taxpayer awareness and tax sanctions on individual taxpayer compliance at KPP Pratama Denpasar Timur. This study aimed to obtain empirical evidence regarding the effect of implementing e-filing, tax socialization, taxpayer awareness, and tax sanctions on taxpayer compliance. Theoretically, this research can provide understanding and insight regarding the effect of implementing e-filing taxation, tax socialization, taxpayer awareness, tax sanctions, and individual taxpayer compliance. Practically this research can provide additional knowledge to students and the general public regarding the factors that affect taxpayer compliance.

Attribution theory is used because it is quite relevant to explaining the behavior of taxpayers in carrying out their tax obligations. The taxpayer's behavior can be caused by internal and external factors (Choiriah & Sudiby, 2020; El-menouar, 2014). What is meant by internal is that taxpayers carry out their tax obligations with the awareness and willingness that exists within themselves, while externally, namely, taxpayers carry out their tax obligations because of the e-Filing system that helps good taxation socialization to make taxpayers routinely fulfill their obligations? As well as the existence of sanctions set by the Government to discipline taxpayers to carry out their obligations (Verma & Chandra, 2018; Wong & Lui, 2007). Theory of Planned Behavior (TPB) or commonly called behavioral theory, is a development of the Theory of Reasoned Action. Usually, the Theory of Planned Behavior explains a person's intentions or interests and also explains a person's behavior. This theory explains that a behavior will be carried out if someone has a desire or plan to do it. In other words, the stronger a person's desire to do something, the stronger the intention or motivation to perform a behavior (Nimri et al., 2017; Ramdhani, 2016; Uzun & Kilis,

2020). Theory of Perceived Behavior (TPB) or the theory of planned behavior is used in this study because it is relevant to explaining behavior in fulfilling its tax obligations. Before the individual does something, the individual must have confidence in the results obtained from his behavior.

Then the person concerned will think and decide whether to do it or not. As taxpayers who are aware of taxes, they will have confidence in the importance of paying taxes for the country's development in a better direction, including the behavioral belief factor in behavioral intentions. When doing something, individuals will have beliefs about the normative expectations of others, such as the system and services provided to taxpayers or individuals and the motivation to meet expectations (Barber, 2014; Rauniar et al., 2014). These normative expectations can be linked to implementing the existing e-filing system that will motivate taxpayers to pay taxes on time and make taxpayers confident or have tax-abiding taxpayer behavior (Gaughan & Javalgi, 2018; Sawani et al., 2016). Tax sanctions are related to control belief because the existence of tax sanctions can make taxpayers comply with existing tax regulations. Based on the taxpayer's perception of how strong the tax sanctions are to support the behavior of taxpayers to comply with taxes will determine the level of taxpayer compliance because the existence of tax sanctions can make taxpayers comply with existing tax regulations. Based on the taxpayer's perception of how strong the tax sanctions are to support the behavior of taxpayers to comply with taxes will determine the level of taxpayer compliance because the existence of tax sanctions can make taxpayers comply with existing tax regulations. Based on the taxpayer's perception of how strong the tax sanctions are to support the behavior of taxpayers to comply with taxes will determine the level of taxpayer compliance (Priliandani & Saputra, 2019; Sawani et al., 2016).

Tax socialization is an effort made by the Directorate General of Taxes to provide an understanding, information and guidance for all taxpayers to achieve the objectives of Tax. Socialization activities are divided into socialization activities for prospective taxpayers, socialization activities for new taxpayers, and socialization activities for taxpayers. Registered taxpayer. The importance of holding socialization related to the application of the online tax system in payment and tax reporting that is currently in effect is one way that the Directorate General of Taxes needs to provide information and guidance to taxpayers about everything related to taxation (Bisht, 2019; Darma & Saputra, 2021; Priliandani & Saputra, 2019; Velte, 2019). Taxpayer awareness in paying taxes is a taxpayer's behavior in the form of views or feelings that involve knowledge, belief and reasoning accompanied by a tendency to act according to the stimulus provided by the tax system and provisions. The level of taxpayers complying with their tax obligations is influenced by several factors, one of which is taxpayer awareness. High public awareness will encourage more people to fulfill their obligations to register as taxpayers and report and pay taxes correctly as a form of national and State responsibility (Berzins et al., 2019; Larasdiputra & Saputra, 2021; Priliandani & Saputra, 2019).

Tax sanctions are also factors that affect the level of taxpayer compliance. Violations of tax regulations will be suppressed if there are tax sanctions that regulate them. The view of taxpayers about the number of losses they will experience if they violate the obligation to pay taxes will encourage taxpayers to comply with their tax obligations (Perlaviciute & Squintani, 2020; Strauss et al., 2017). Taxpayers will fulfill their tax obligations if they view that tax sanctions will harm them more (Iqbal & Sholihin, 2019; Oktaviani et al., 2018). Taxpayer compliance is a taxpayer who is willing to fulfill his tax obligations according to applicable rules without conducting an examination, thorough investigation, warning or threat in the application of both legal and administrative sanctions. Compliance in this study is defined as a situation when the taxpayer understands or tries to understand all the provisions of the tax laws and regulations, fills out tax forms entirely and clearly, calculates the amount of Tax owed correctly and pays the Tax payable on time (Larasdiputra & Saputra, 2021; Oktaviani et al., 2018). *E-Filings* one of the tax modernization programs is a form of e-government that aims to provide convenience in submitting personal annual income tax returns to increase individual taxpayer compliance. Taxpayers view that this system provides benefits for

themselves, this will form a positive attitude from taxpayers which will further increase individual taxpayer compliance in reporting their tax returns. Based on this description, the hypothesis formulation in this study is as follows.

## METHODS

In general, the research method is defined as a scientific way to obtain data with certain purposes and uses. Thus, the research method is a procedure or way to find out something systematic steps to get new facts or principles that aim to gain understanding or new things and raise the level of science and technology. This research was conducted at the Tax Service Office (KPP) Pratama Denpasar Timur, which is located at Jalan Captain Tantular No. 4 GKN II, Renon-Denpasar. The object and population in this study are individual taxpayers at the Tax Service Office (KPP) Pratama East Denpasar. The total population in this study is 43,147 individual taxpayers. Sampling in this study was carried out using the incidental sampling method, a technique of determining the sample by chance, namely anyone who happens to be met who is deemed suitable (the taxpayer himself) as a resource person. Determination of the number of samples using the following Slovin formula. The calculation of the sample number of Individual Taxpayers for  $N = 43,147$  and  $e$  is 10% is as follows:

$$n = \frac{43.147}{1 + 43.147 (0,1)^2}$$

$$n = \frac{43.147}{432,47}$$

$$n = 99.7 \text{ rounded up to } 100 \text{ Individual Taxpayers.}$$

The data collection method used in this study was a questionnaire. The data analysis technique used multiple linear regression.

## RESULT AND DISCUSSION

Collecting data in this study using a questionnaire distributed to respondents, namely individual taxpayers registered at KPP Pratama Denpasar Timur. The questionnaire used is a modified Likert scale. The answer strongly agrees it is given a score of 4, the answer agrees it is given a score of 3, disagrees is given a score of 2 and the answer strongly disagrees is given a score of 1. A validity test is used to measure the validity or validity of a questionnaire. A questionnaire is said to be valid if the questions on the questionnaire are able to reveal something that the questionnaire will measure. To test the validity of this study, it was done by doing a correlation between the item scores and the total items then compared with the critical then the research instrument was said to be valid (in this case  $r$  arithmetic  $>$   $r$  table and positive value). A reliability test is a tool to measure a questionnaire that indicates a variable or constructs. A questionnaire is said to be reliable or reliable if a person's answer to a question is consistent or stable over time. Meach Cronbach's Alpha value on each instrument is greater than 0.70 (Cronbach's Alpha  $>$  0.70). This shows that all instruments are reliable so that they can be used to conduct research.

Multiple linear regression analysis was used to determine the simultaneous effect of the implementation of e-Filing, tax socialization, taxpayer awareness, and tax sanctions on taxpayer reporting compliance, namely a change in the level of taxpayer reporting compliance due to taxpayer awareness, tax service quality and tax sanctions simultaneously. The regression equation model:  $Y = a + b_1 X_1 + b_2 X_2 + b_3 X_3 + b_4 X_4 + e$ . The results of the regression analysis using the Statistical Package of Social Science (SPSS) version 21. program *for Windows* can be seen in the following Table 1. :

**Table 1. Summary of Multiple Linear Regression Analysis Results**

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	2,308	1.436		1,608	.111
Effects of implementing e-Filing	.108	.085	.123	1,268	.208
1 Tax socialization	.010	.079	.013	.131	.896
Taxpayer awareness	156	.050	.290	3.138	.002
Tax sanctions	.279	.050	.474	5.586	.000

The multiple linear regression equation shows the direction of each independent variable towards the dependent variable. The multiple linear regression equation can be described as follows:

The e-Filing variable has a positive regression coefficient of 0.123 indicating that if the application of e-Filing increases, it will improve individual taxpayer compliance. Assuming other independent variables do not change. The tax socialization variable has a positive regression coefficient of 0.013 indicating that if the socialization of taxation increases, it will improve individual taxpayer compliance. Assuming other independent variables do not change. The taxpayer awareness variable has a positive regression coefficient of 0.290 indicating that if the awareness of taxpayers increases, it will improve individual taxpayer compliance. Assuming other independent variables do not change. The tax sanctions variable has a positive regression coefficient 0.474 shows that if the tax sanctions increase, it will increase the compliance of individual taxpayers (Poterba, 1993; Prihandani & Saputra, 2019; Yasa & Prayudi, 2019). Assuming other independent variables do not change.

The coefficient of determination ( $R^2$ ) essentially measures how far the model's ability to explain variations in the dependent variable is. based on the results of SPSS which can be seen in Table 2.

**Table 2. Determination Analysis Results**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.775a	.601	.584	1.341

Based on Table 2, it can be seen that the value of Adjusted R square ( $R^2$ ) = 0.584. The analysis uses the following formula:

$$D = \times 100\%R^2$$

$$D = 0.584 \times 100\%$$

$$D = 58.4\%$$

Based on these results, it is known that the value of  $R^2$  = 58.4 percent, which means that 58.4 percent of individual taxpayer compliance (Y) is influenced by the variables of the effect of e-Filing implementation (X1), tax socialization (X2), taxpayer awareness (X3) and tax sanctions (X4) and the remaining (100% - 58.4%) = 41.6 percent is influenced by other variables not examined in this study.

The sig value for the effect of e-filing on taxpayer compliance is 0.048. The value of sig 0.048 < from 0.05, the first hypothesis proposed is that e-filing positively affects taxpayer compliance. The acceptance of the first hypothesis which states that e-filing has a positive effect on taxpayer compliance is that the e-filing system is an administrative system used to submit SPT electronically. The convenience and services provided by this system can significantly affect taxpayer compliance.

Hypothesis testing like this is called the overall significance test of the observed and estimated regression lines, whether Y is linearly related to X1, X2, X3 and X4. To test this hypothesis, the F m .

statistic is used to compare the calculated F value with the F value according to the Table. If the calculated F value is greater than the table F value, then  $H_0$  is rejected and  $H_a$  is accepted.

Based on the results of data processing, the results of the F test can be seen in the Table below.

**Table 3. F-test Results**

	Model	Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	257,274	4	64,318	35,750	.000a
	Residual	170.916	95	1,799		
	Total	428.190	99			

Based on (Test F) in Table 4.15, it is known that  $F_{count} (35.750) > F_{table} (2.70)$  with a significance value of  $F$  is  $0.000 < 0.05$ , it is concluded that the regression model in the study is considered feasible to test and the hypothesis proof can be continued. The t-statistical test shows how far the influence of one explanatory/independent variable individually in explaining the variation of the dependent variable. The way to do the t-test is to compare the t-statistical value with the critical point according to the Table. If the calculated t statistic value is higher than the t table value, we accept the alternative hypothesis which states that an independent variable individually affects the dependent variable.

The effect of implementing e-Filing on individual taxpayer compliance, the value obtained has  $t_{count} (1.268) < t_{table} (1.985)$  with a significance level of  $0.208 > 0.05$ . This means that the variable influence of the application of e-Filing has a positive and insignificant effect on the compliance of individual taxpayers at the East Denpasar Pratama Tax Service, so  $H_0$  is rejected and  $H_1$  is accepted.

This means that the higher the effect of the application of e-Filing it will increase the compliance of individual taxpayers at the East Denpasar Pratama Tax Service Office, and vice versa the lower the effect of the application of e-Filing it will reduce the compliance of individual taxpayers at the East Denpasar Pratama Tax Service Office. With the implementation of the e-Filing system, it is hoped that this new system will be able to provide convenience and convenience for taxpayers in preparing and submitting SPT because it can be sent anytime and anywhere to minimize the costs and time spent by taxpayers for calculating, filling and submitting. Tax return theories that explain this situation are the attribution theory and the theory of planned behavior. Attribution theory emphasizes how individuals interpret various events and how this relates to their thinking and behavior, i.e., if there is an external drive for example, in the form of a helpful e-Filing system. While the theory of planned behavior, namely normative expectations, can be associated with implementing the e-filing system given to taxpayers, it will motivate taxpayers to pay taxes on time and make taxpayers have the confidence or have tax-abiding taxpayer behavior.

That way it can be said how the influence of the implementation of e-Filing will affect taxpayer compliance. The effect of tax socialization on individual taxpayer compliance obtained the value of  $t_{count} (0.131) < t_{table} (1.985)$  with a significance level of  $0.896 > 0.05$ . This means that the tax socialization variable has a positive and insignificant effect on the compliance of individual taxpayers at the East Denpasar Pratama Tax Service, so  $H_0$  is rejected and  $H_2$  is accepted (Darma & Saputra, 2021; Larasdiputra & Saputra, 2021; Poterba, 1993; Priliandani & Saputra, 2019). The theory that explains this situation is attribution theory, namely that tax provisions can be obeyed by someone to comply with the obligation to pay taxes which is based on the individual's own intention (intentions), besides that it also explains that a person's compliance is influenced by external factors, namely the existence of tax socialization that given. The effect of taxpayer awareness on individual taxpayer compliance obtained the value of  $t_{count} (3.138) > t_{table} (1.985)$  with a significance level of  $0.002 < 0.05$ . This means that the taxpayer awareness variable has a positive and significant effect on individual taxpayer compliance at the East Denpasar Pratama Tax Service Office, so  $H_0$  is rejected and  $H_3$  is accepted.

This means that the higher the awareness of taxpayers, the higher the compliance of individual taxpayers at the East Denpasar Pratama Tax Service Office, and vice versa, the lower the awareness of taxpayers, the lower the compliance of individual taxpayers at the East Denpasar Pratama Tax Service Office. In fulfilling tax obligations, it is not only in technical matters such as tax audits and tax rates but also depends on the willingness of taxpayers to comply with the provisions of tax laws. Tax compliance can increase and can be achieved if there is a willingness and awareness that arises from the taxpayer to fulfill his tax obligations. About the theory of planned behavior and attribution theory, namely the tax provisions can be obeyed by someone to comply with the obligation to pay taxes based on the individual's own intention (intentions), besides that it also explains that a person's compliance is influenced by internal factors and external factors (Ismail et al., 2014; Paino et al., 2015; Rossouw & Vuuren, 2003).

The effect of tax sanctions on individual taxpayer compliance obtained the value of  $t_{count} (5.586) > t_{table} (1.985)$  with a significance level of  $0.000 < 0.05$ . This means that the tax sanctions variable has a positive and significant effect on the compliance of individual taxpayers at the East Denpasar Pratama Tax Service, so  $H_0$  is rejected and  $H_4$  is accepted. This means that the better the tax sanctions, the greater the compliance of individual taxpayers at the East Denpasar Pratama Tax Service Office, and vice versa, the worse the tax sanctions, the lower the compliance of the individual taxpayers at the East Denpasar Pratama Tax Service Office. The law will make taxpayers carry out their obligations, the firmness of tax sanctions is needed so that public awareness of paying taxes can increase. Based on the TPB model in Ajzen (1991), it can be explained that individual behavior to not comply with tax provisions is influenced by the intention to behave disobediently. Intention to behave is influenced by three factors: attitude towards behavior, subjective norm, and perceived behavioral control. Tax sanctions are related to control belief because the existence of tax sanctions can make taxpayers comply with existing tax regulations (Jensen, 2005; Popoola et al., 2016; Velte, 2019).

## CONCLUSION

Based on the results of this study, it can provide an overview for the East Denpasar Pratama Tax Service Office that the influence of the implementation of e-Filing, tax socialization, taxpayer awareness, and tax sanctions have an influence on individual taxpayer compliance. So that the East Denpasar Pratama Tax Service Office in improving individual taxpayer compliance is expected to pay attention to the variables of the influence of e-Filing implementation, tax socialization, taxpayer awareness, and tax sanctions.

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