

THE INFLUENCE OF TAX KNOWLEDGE, UNDERSTANDING OF TAX REGULATIONS, AND IMPLEMENTATION OF E-FILLING SYSTEMS, TOWARDS MSMEs TAXPAYER COMPLIANCE WITH TAX SOCIALIZATION AS A MODERATING VARIABLE (SURVEY ON UMKM AGENCY WP REGISTERED AT KPP PRATAMA BATAM SELATAN IN 2021)

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Abstract

This study aims to analyze and provide empirical evidence about the effect of tax knowledge, understanding of tax regulations, and the application of the e-filling system on taxpayer compliance with taxation socialization as a moderator. The population of this study is umkm corporate taxpayers registered at KPP Pratama Batam Selatan with a total population of 14,483 taxpayers. This study uses the Slovin formula to obtain a total sample of 99 taxpayers. This study uses primary data and secondary data with a quantitative approach. The primary data collection method is through a questionnaire which is measured using a Likert scale, while the secondary data is obtained from the Directorate General of Taxes through the application of e-research data. Data analysis method using Partial Least Square (PLS) with SmartPLS application. The test results show that tax knowledge has a significant effect on taxpayer compliance with a P-Value of $0.003 < 0.05$. Understanding of tax regulations has a significant effect on taxpayer compliance with a P-Value of $0.000 < 0.05$, but the implementation of the e-filling system has a significant negative effect on taxpayer compliance. Tax socialization moderates the relationship between tax knowledge and the implementation of the e-filling system on taxpayer compliance. Meanwhile, socialization of taxation does not moderate the relationship between understanding of tax regulations and taxpayer compliance. This moderating effect is called predictor moderation. Understanding of tax regulations has a significant effect on taxpayer compliance with a P-Value of $0.000 < 0.05$, but the implementation of the e-filling system has a significant negative effect on taxpayer compliance. Tax socialization moderates the relationship between tax knowledge and the implementation of the e-filling system on taxpayer compliance. Meanwhile, socialization of taxation does not moderate the relationship between understanding of tax regulations and taxpayer compliance. This moderating effect is called predictor moderation. Understanding of tax regulations has a significant effect on taxpayer compliance with a P-Value of $0.000 < 0.05$, but the implementation of the e-filling system has a significant negative effect on taxpayer compliance. Tax socialization moderates the relationship between tax knowledge and the implementation of the e-filling system on taxpayer compliance. Meanwhile, socialization of taxation does not moderate the relationship between understanding of tax regulations and taxpayer compliance. This moderating effect is called predictor moderation. socialization of taxation does not moderate the relationship between understanding of tax regulations and taxpayer compliance. This moderating effect is called predictor moderation. socialization of taxation does not moderate the relationship between understanding of tax regulations and taxpayer compliance. This moderating effect is called predictor moderation.

Keywords: *Knowledge of taxation, understanding of tax regulations, application of e-filling system, socialization of taxation and taxpayer compliance.*

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1.INTRODUCTION

Taxes are a very important source of income for the state. Taxes are used by the government to meet state spending and development. Taxes are also used as the key to success for the government for development in the future. One of the government's revenues, namely from the taxation sector, is encouraged by the increasing need for development funds. Development is a process of continuous renewal to improve the people's economy to live a decent and prosperous life as stated in the opening of the 1945 Constitution. The role of taxes for the Indonesian state is increasingly significant and greater in contributing to state revenues in the state budget, which are then used for state spending such as routine spending and finance the implementation of the country's development. Various efforts have been made by the government to increase state revenues with the aim of achieving economic development targets that have been prepared in the APBN by taking into account the real conditions that have been, are being and will be faced. With taxes, the government can regulate the allocation of economic resources, regulate the rate of inflation, and so on, so that taxes have a strategic function in a country.

Knowledge of taxation is the ability of a taxpayer to know the tax regulations both in terms of tax rates based on the law that they will pay and the tax benefits that will be useful for their lives. Knowledge will appear when someone uses his mind to know something or certain events that he has never experienced. Tax knowledge is the level of understanding and thinking of taxpayers regarding their tax obligations to contribute to increasing taxpayer compliance by submitting notification letters (SPT). According to (Sharini & Fun, 2021), tax knowledge has no effect on taxpayer compliance. This is contrary to (Susmiatun & Kusmuriyanto, 2014) which states that tax knowledge partially influences tax compliance. Therefore, researchers are interested in doing this research.

Understanding Tax Regulations is a way for a taxpayer to understand tax regulations. This was reinforced by previous researchers (Wardani & Wati, 2018) who examined that taxpayer compliance was influenced by an understanding of tax regulations. People who do not understand the tax laws and regulations can cause a low level of taxpayer compliance. Many taxpayers still do not understand tax regulations, which is a phenomenon that is still happening today. A full understanding of tax laws and regulations, how to fill out tax forms, calculate taxes, how to report SPT, and not be late in paying taxes are factors that can make taxpayers said to comply. In fulfilling its obligations as a taxpayer,

To increase taxpayer compliance, the Directorate General of Taxes always strives to optimize services so that it is expected to increase awareness and desire of taxpayers to be orderly in paying taxes. One of the efforts made by the Directorate General of Taxes is to improve the reporting process by utilizing information and communication technology, namely by implementing e-filing. Based on the decision of the Director General of Taxes Number Kep-88/PJ/2004 in May the e-filing product or Electronic Filing System was officially launched. E-filing is a service for filling out and submitting tax returns electronically to the Directorate General of Taxes, which are reported online and in real time through an application service provider company appointed by the Directorate General of Taxes. With this system, taxpayers can report their obligations easily, effectively and efficiently without having to come to the tax office. Based on research results (Susanti, Indri Setiyarini, 2017) shows that e-filing has an effect on tax compliance. While the results of the study (Handayani & Tambun, 2016) show different results that the implementation of the e-filing system has no significant effect on taxpayer compliance. Research on the application of e-filing to taxpayer compliance will be re-examined by researchers at KPP Pratama South Batam. While the results of the study (Handayani & Tambun, 2016) show different results that the implementation of the e-filing system has no significant effect on taxpayer compliance. Research on the application of e-filing to taxpayer compliance will be re-examined by researchers at KPP Pratama South Batam. While the results of the study (Handayani & Tambun, 2016) show different

results that the implementation of the e-filing system has no significant effect on taxpayer compliance. Research on the application of e-filing to taxpayer compliance will be re-examined by researchers at KPP Pratama South Batam.

One of the factors that influence taxpayer compliance is socialization. The wider the knowledge and the higher the level of understanding that is carried out through socialization, it will increase taxpayer compliance in paying taxes. Tax socialization is one of the factors that cannot be separated in increasing taxpayer compliance. Tax socialization means an effort made to provide information about taxation which aims to make a person or group understand about taxation so that taxpayer compliance will increase. If the taxpayer is given a good and correct understanding through socialization, then the taxpayer will have knowledge about the importance of paying taxes (IK Sari & Saryadi, 2019). Based on the results of research conducted by (Wardani & Wati, 2018) which states that tax socialization has a positive effect on taxpayer compliance. The results of this study state that tax socialization is an important thing that must be improved, because tax socialization is able to convey information about taxation to taxpayers and can influence taxpayer compliance in fulfilling their tax obligations so that it will increase taxpayer compliance.

Taxpayer compliance is a behavior in which the taxpayer (WP) fulfills all tax obligations and carries out their taxation. (Faridzi et al., 2022) that there are two types of compliance, namely: 1. Formal Compliance is a regulation in accordance with tax law. 2. Material compliance, namely material compliance in accordance with the contents of the tax law in formal compliance. One indicator of formal taxpayer compliance is the submission of tax reports through notification letters (SPT).

2. THEORETICAL REVIEW

2.1. Stewardship Theory

Stewardship theory explains that management situations are not motivated by individual goals but are more aimed at their main results for the benefit of the organization (Achmad, 2012). This theory describes the existence of a strong relationship between satisfaction and organizational success. Stewardship theory can be applied in accounting research of public sector organizations such as government and other non-profit organizations. At the beginning of its development, accounting for public sector organizations was useful for meeting the information needs of stewards and principals. Accounting as a driving tool and followed by increasingly complex changes, the existence of specialization in accounting and its development in public sector organizations, as principals it is very difficult to carry out management functions yourself. The separation between the ownership function and the management function is very clear. To realize public welfare and accountability for the management of state assets, the role of accounting is indispensable. In principle, accounting is a means of self-control, as a means of reporting the activities of managers on the management of human and financial resources.

2.2. Taxpayer Compliance

One of the basic tax revenues according to the target is taxpayer compliance. Taxpayer compliance is a condition in which taxpayers fulfill tax obligations and exercise tax rights (Perdana Putra et al., 2020). Taxpayer compliance is a climate of compliance and awareness of fulfilling tax obligations which is reflected in situations where taxpayers understand or try to understand all applicable tax laws and regulations, fill out tax forms clearly, correctly and completely, calculate the amount of tax payable appropriate, and pay taxes payable in a timely manner.

2.3. Knowledge of Taxation

Knowledge of taxation will emerge when a person uses his mind to find out something or certain events that he has never experienced, while taxation is an important thing in the state to help state treasury revenues which will cover expenses due to national development and for the achievement of people's prosperity. Tax knowledge is the level of understanding and thinking of taxpayers regarding their tax obligations to contribute to increasing state revenues and national development in order to achieve justice and prosperity.

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2.4. Understanding of Tax Regulations

Understanding tax regulations is a way for taxpayers to clearly understand tax regulations and tend to become obedient taxpayers. Understanding of taxation is also one of the factors that influence taxpayer compliance. Lack of understanding of taxpayers towards tax regulations tends to be disobedient to tax obligations. Some definitions of understanding tax regulations according to experts include: (1) According to Official (2012:49) understanding tax regulations is a way for taxpayers to know, understand and apply them in paying taxes. (2) According to Rahayu (2010) (Bahri et al., 2019) understanding of tax regulations is that taxpayers understand and understand general provisions and tax procedures which include how to submit tax returns (SPT), payments, and SPT reporting, knowing about the taxation system and knowing about the function of taxation in Indonesia.

2.5. E-filing system

E-filing is a modern tax administration reform. Based on the decision stipulated by the Directorate General of Taxes Decree Number No. 88 which contains electronic reporting of tax returns in May 2004. According to data on Tax.go.id the legal basis for e-filing includes the Director General of Taxes Regulation Number 36/PJ/2013 which discusses procedures for submitting notification letters and submitting renewal notifications. Annual Tax Return (SPT) electronically (e-filing) through an application service provider company that has been provided by the Director General of Taxes.

3. RESEARCH METHOD

Research is a managed, systematic investigation or investigation, based on critical, objective, and scientific data on a specific problem aimed at finding related problems (Rumengan et al, 2019: 3). Research is basically a process to examine a phenomenon as outlined in an organized systematic way to solve a problem. This type of research is associative research, namely research conducted with the aim of knowing the relationship between two or more variables (Rumengan et al, 2019: 11). This study used a quantitative approach, emphasizing theory testing by measuring research variables with numbers and analyzing data using statistical procedures.

The population of this study is Taxpayers of MSME entities registered at KPP Pratama South Batam for the 2021 period. Based on data received from KPP Pratama Batam Selatan, the number of registered MSME Corporate Taxpayers is 14,483 taxpayers. The sample in this study is MSME taxpayers who are registered at KPP Pratama South Batam for the 2021 period. To get the number of samples using the slovin formula, there are 99 taxpayers.

The primary data in this study were variables of tax knowledge, understanding of tax regulations, application of the e-filing system, tax socialization and taxpayer compliance which were collected through online questionnaires using Google forms. Each respondent can only fill in once with each respondent's email authorization. The Likert scale has gradations from strongly agree and strongly disagree.

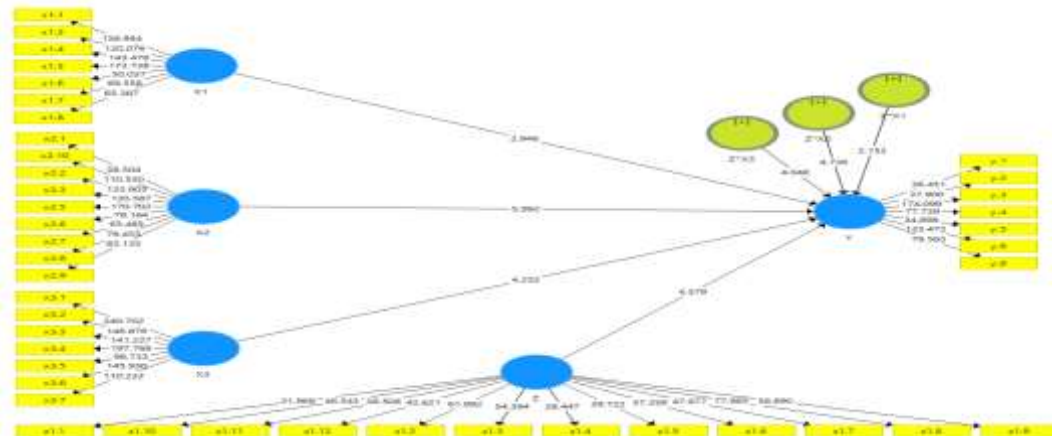
Secondary data for this research was obtained by accessing, reading, and submitting written requests to the Directorate General of Taxes such as the Number of Registered Corporate Taxpayers, Realization of Annual SPT, SPT Ratio and Growth of MSME Corporate Taxpayers.

The variables that will be examined in this study are presented in three types of variables, namely independent variables, dependent variables, and moderating variables. The independent variables in this study are Tax Knowledge (X1), Understanding of Tax Regulations (X2), E-Filling System (X3). The dependent variable in this study is Taxpayer Compliance (Y). The moderating variable in this study is tax socialization (Z).

4. RESULTS AND DISCUSSION

The research questionnaire was distributed to 99 respondents, namely WP Agency for UMKM registered at KPP Pratama South Batam in 2021. The questionnaire was received by 99 respondents and has fulfilled the research criteria. Sampling was carried out using the purposive sampling method, where samples can be selected with certain predetermined criteria or considerations. Furthermore, the characteristics of the respondents were grouped based on gender, level of education, type of business, length of business, and line of business.

4.1. Research result



The results of the significance test with bootstrapping can be seen in the following Path Coefficient table:

	Original Sample (O)	Sample Means (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
PP(X1) -> KWP(Y)	0.209	0.188	0.071	2,946	0.003
PPP(X2) -> KWP(Y)	0.497	0.528	0.083	5,992	0.000
SE(X3) -> KWP (Y)	-0.158	-0.161	0.037	4,233	0.000
SP(Z) -> KWP (Y)	0.353	0.356	0.077	4,579	0.000
Moderation (Z*X1) -> KWP (Y)	0.209	0.244	0.097	2.153	0.031
Moderation (Z*X2) -> KWP (Y)	-0.519	-0.566	0.110	4,736	0.000
Moderation (Z*X3) -> KA(Y)	0.178	0.192	0.044	4,048	0.000

From the results of the Smart PLS test above, the following results are obtained:

1. The direct effect of PP (X1) on KWP (Y) has a positive path coefficient of 0.209 with a t-statistic value of 2.946 > t-table of 1.984 and a P-Values value of 0.003 < 0.05 so it can be stated that the effect between PP (X1) to KWP (Y) is significant positive.
2. The direct effect of PPP (X2) on KWP (Y) has a positive path coefficient of 0.497 with a t-statistic value of 5.992 > t-table of 1.984 and a P-Values value of 0.000 < 0.05 so it can be stated that the effect between PPP (X2) to KWP (Y) is significant positive.
3. The direct effect of SE (X3) on KWP (Y) has a path coefficient of negative 0.158 with a t-statistic value of 4,233 > t-table of 1.984 and a P-Values value of 0.000 < 0.05 so it can be stated that the effect between SE (X3) to KWP (Y) is significant negative.

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4. The direct effect of SP (Z) on KWP (Y) has a positive path coefficient of 0.353 with a t-statistic value of $4.579 > t\text{-table of } 1.984$ and a P-Values of $0.000 < 0.05$ so it can be stated that the effect between SP (Z) to KWP (Y) is significant positive.
5. The effect of the interaction between SP (Z) and PP (X1) on KWP (Y) has a positive path coefficient of 0.209 with a t-statistic value of $2.153 > t\text{-table of } 1.984$ and a P-Values of $0.031 < 0.05$ so it can be stated that the interaction effect between SP (Z) and PP (X1) on KWP (Y) is significantly positive.
6. The effect of the interaction between SP (Z) and PPP (X2) on KWP (Y) has a path coefficient of negative 0.519 with a t-statistic value of $4.736 > t\text{-table of } 1.984$ and a P-Values of $0.000 > 0.05$ so that it can be stated that the interaction effect between SP (Z) and PPP (X2) on KWP (Y) is significant negative.
7. The effect of the interaction between SP (Z) and SE (X3) on KWP (Y) has a positive path coefficient of 0.178 with a t-statistic value of $4.048 > t\text{-table of } 1.984$ and a P-Values value of $0.000 > 0.05$ so it can be stated that the interaction effect between SP (Z) and SE (X3) on KWP (Y) is significantly positive.

4.2. Discussion

The Effect of Tax Knowledge on Taxpayer Compliance with MSME Bodies at KPP Pratama South Batam

Based on the results of testing the first hypothesis, it shows that the effect of tax knowledge on taxpayer compliance has a path coefficient of 0.209 and a P-Values of $0.003 < 0.05$ with a t-statistic value of $2.946 > t\text{-table of } 1.984$ so that the first hypothesis (H1) is accepted. The positive original sample estimate value indicates that an increase in one unit of tax knowledge will be followed by an increase in taxpayer compliance resulting in 0.209. In connection with this, it can be concluded that knowledge of taxation has a significant positive effect on taxpayer compliance of MSMEs at KPP Pratama South Batam.

Knowledge of Taxation is a person's process in obtaining and understanding the applicable laws and regulations. Taxpayers who understand laws and regulations will be able to minimize taxpayer violations of laws and regulations. Taxpayers are expected to be able to understand and apply it according to the applicable laws and regulations. The higher knowledge of taxation of taxpayers means that taxpayers have a good understanding of taxation so that it encourages taxpayers to fulfill their tax obligations by submitting Annual SPT.

The results of this study are in line with research conducted by Anindhiati Restu Wardhani and Daljono (2020) which states that knowledge of taxation has a positive and significant relationship to taxpayer compliance.

5. CONCLUSIONS AND SUGGESTIONS

5.1. CONCLUSION

Based on the results of the research and hypothesis testing that has been done, the following conclusions are obtained:

1. Knowledge of Taxation has a significant positive effect on Taxpayer Compliance for MSME Bodies at KPP Pratama South Batam.
2. Understanding of Tax Regulations has a significant positive effect on Taxpayer Compliance of MSME Bodies at KPP Pratama South Batam.
3. The E-Filling System has a significant negative effect on Taxpayer Compliance for MSME Bodies at KPP Pratama South Batam.
4. Tax socialization has a significant positive effect on Taxpayer Compliance for MSME Bodies at KPP Pratama South Batam.
5. Tax Dissemination moderates the relationship between tax knowledge and UMKM Taxpayer Compliance at KPP Pratama South Batam.

5.2. SUGGESTIONS

Based on the discussion of the results of the research that has been done, there are several suggestions that are expected to be input for KPP Pratama Batam Selatan and for further research, namely:

1. KPP Pratama Batam Selatan further enhances Tax Training rather than tax socialization specifically for the variable Understanding of Tax Regulations, so that taxpayers can know more technically about the rules and regulations and general provisions of taxation
2. The Variable of Implementing the E-Filling System (X3) should be replaced with the Tax Digitization variable due to the addition of annual reporting through the e-form.

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THE INFLUENCE OF TAX KNOWLEDGE, UNDERSTANDING OF TAX REGULATIONS, AND IMPLEMENTATION OF E-FILLING SYSTEMS, TOWARDS MSMEs TAXPAYER COMPLIANCE WITH TAX SOCIALIZATION AS A MODERATING VARIABLE (SURVEY ON UMKM AGENCY WP REGISTERED AT KPP PRATAMA BATAM SELATAN IN 2021)

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