

ANALYSIS OF TAX SOCIALIZATION AND EFFECTIVENESS OF THE APPLICATION OF E-FILLING TO THE COMPLIANCE OF PERSONAL TAXPAYERS REGISTERED IN BATAM

Sangkot Doris Sipayung¹, Vargo Christian L. Tobing²

^{1,2} Faculty of Social Sciences and Humanities, Putera University Batam

ARTICLE INFO

Keywords:

Socialization of Taxation,
Effectiveness of E-Filling
Implementation, Taxpayer
Compliance

E-mail:

sangkotsipayung766@gmail.com

ABSTRACT

Tax is one of the biggest revenues of a country. The increase in tax revenue every year is always changing. This study aims to determine the effect of tax socialization and the effectiveness of e-filling implementation on compliance of personal taxpayers registered at KPP Pratama Batam Selatan either partially or simultaneously. The method in this research is descriptive with a quantitative approach. The population taken in this study were individual taxpayers registered at the South Batam Primary Tax Service Office, Batam city, Riau Islands Province which amounted to 353,613 taxpayers in 2021. The sample taken in this study was 100 taxpayers where the existing taxpayers were calculated using the Slovin formula. The level of taxpayer compliance in Batam city has not been maximized due to taxpayers who have not reported their taxes. The government creates easy steps for taxpayers to report taxes by using e-filling. With the use of e-filling, it is expected to increase taxpayer compliance in the city of Batam. The results of the research with the tests carried out explain that: 1) tax socialization has no significant effect on taxpayer compliance, 2) the effectiveness of the application of e-filling has a significant effect on taxpayer compliance, 3) tax socialization and the effectiveness of the application of e-filling simultaneously affect taxpayer compliance, where the coefficient of determination (R²) is 29.1% and the remaining 71.9% is influenced by other variables not included in this study.

Copyright © 2023 Economic Journal. All rights reserved.

is Licensed under a [Creative Commons Attribution-NonCommercial 4.0 International License \(CC BY-NC 4.0\)](https://creativecommons.org/licenses/by-nc/4.0/)

1. INTRODUCTION

The state budget (APBN) is obtained from various sectors. The largest source of income for a country must be recognized from the taxation sector. In general, taxes are money that is handed over to the state and will be used as a source of funds to finance all government needs, especially the general public. Where every society must carry out its taxation every year. How to do tax reporting by filling out the Notification Letter form every year. With this taxation, it is very helpful for the country to improve infrastructure in a country. Therefore, the government really hopes that every taxpayer needs to make a Tax Return and pay his taxes. In this case, the government is trying to make every effort possible so that every taxpayer pays his tax obligations.

Efforts to increase tax revenue do not always expect assistance from the government or DGT but enthusiasm and awareness of taxpayers are also needed. There are many ways that the government provides to the community or various conveniences to provide a role to carry out their taxation. One of the things provided by the government is in the form of counseling or seminars.

The government makes a socialization in the form of accurate information. The government will authorize the fiscus servants to provide socialization to taxpayers. With this socialization, the government really hopes that the public understands the benefits or how important taxes are. It is hoped that participating in various counseling will increase state revenue when taxpayers realize how important it is to carry out an obligation to pay taxes. Tax socialization activities can provide maximum knowledge for the public about taxes. The socialization provided can be in the form of counseling to various places that are still minimal with technology in various places by providing explanations to the community for tax payments [1]. It can be seen that the tax itself has great benefits to the country. From various quarters, the government urges them to be more compliant and will try to increase tax revenues. There was a study by

[2], explaining the results of his research which said that counseling about taxes actually affected compliance significantly.

2. METHOD

Researchers make research designs that aim to see the quality standards that researchers want to achieve, in order to make it easier for readers to give an assessment of a study even though it is only based on research design, because it can be said that quality will be seen from the research design. This research is quantitative and uses random sampling techniques. The data was collected using a questionnaire, then the data was processed using SPSS which finally drew conclusions. According to [3] a study is based on a problem. In a quantitative research, it must describe a problem using several ways and various steps so that it will achieve the research objectives. These steps must be researched as well as possible in order to obtain results that are aligned with the objectives of the study.

This study uses the *probability sampling* method, which is determined by taking a sample to give the same opportunity to be selected as a sample. For sample determination, researchers use a simple random sampling technique, namely samples taken from the population without distinguishing the type of yang in the population. So the number of samples taken from the population in this study is 100 personal taxpayers in the city of Batam in 2021.

3. RESULT AND DISCUSSION

Taxpayer Compliance Level in KPP Pratama Batam Selatan

The level of compliance of taxpayers in Batam city has not been maximized because taxpayers who have not reported their taxes. Batam City has many industrial companies where many employees are supposed to report tax returns. However, these employees do not understand about taxes even though some are actually directly deducted by the company. The government created an easy step to report taxes by using e-filing. The amount of compliance in Batam in a few years is described in the table below:

Table 1. Taxpayer Compliance Level in Batam

Year	WPOP listed Mandatory Tax Return	Reported tax returns	Level Compliance (%)
2017	268.982	54.288	20,18%
2018	283.327	49.258	17,38%
2019	295.043	53.500	18,13%
2020	346.894	52.788	15,21%
2021	353.613	56.117	15,86%

The level of taxpayer compliance in Batam at 5 years is still low when compared between the number of people registered as taxpayers and the number of tax returns reported. The Directorate General of Taxes (DGT) always provides solutions and efforts to increase interest in complying with taxation such as socializing taxation and also creating an electoral system called *e-filing*. Of course, these efforts will increase the awareness of taxpayers in Batam to report their annual tax returns.

The definition of tax is a contribution from the public to the state (which can be imposed) on the condition that it does not obtain direct service lead and the tax is used to pay general expenses [4].

1. SOCIALIZATION OF TAXATION

Tax socialization is needed to find out the usefulness of taxes to the state, in the sense that by paying taxes, they are able to participate in building the country. This is like the study of [5], taxpayer awareness plays a role in taxpayer observance. That explains how important it is for taxpayers to regularly report tax returns. Some indicators of taxation socialization variables according to [6], are as follows:

1. Sources of information
2. Taxpayer understanding
3. Hold a meeting
4. Discuss with the community
5. Print information boards and websites

2. E-Filling

The *E-filling* system is a system implemented by the Directorate General of Taxes and then used to carry out tax obligations. The *e-filling* system is able to be more effective and efficient in terms of cost and time by only using a mobile phone that is connected to the internet. Reporting tax returns through e-filling can be carried out in accordance with the conditions of the taxpayer. In this study, some indicators according to [7] about e-filling were:

1. Make it easier to report taxes
2. Effective tax reporting
3. Simple reporting system
4. Increased reporting productivity

RESEARCH HYPOTHESIS

H1: Socialization of Perpajakan has a significant impact on taxpayer compliance

H2: Effect s Application of E-Filling has a significant impact pno Taxpayer Compliance

H3: Tax Socialization and Effectiveness of Simultaneous Implementation of E-Filling have a significant impact on Taxpayer Compliance

DATA TEST RESULTS

Data Validity Test

Table 2 Data Validity Test Results

Variable	Items	r Count	r Table	Conclusion
Tax Socialization (X1)	X1.1	0,511	0,196	Valid
	X1.2	0,700	0,196	Valid
	X1.3	0,592	0,196	Valid
	X1.4	0,653	0,196	Valid
	X1.5	0,799	0,196	Valid
Effectiveness of E-Filling Application (X2)	X2.1	0,694	0,196	Valid
	X2.2	0,728	0,196	Valid
	X2.3	0,664	0,196	Valid
	X2.4	0,792	0,196	Valid
	X2.5	0,623	0,196	Valid
Taxpayer Compliance (Y)	Y1	0,622	0,196	Valid
	Y2	0,637	0,196	Valid
	Y3	0,715	0,196	Valid
	Y4	0,687	0,196	Valid
	Y5	0,745	0,196	Valid

Based on the table above, it shows that the value of r calculates $> r$ of the table based on a significant test of 0.05. From these results it can be concluded that each item of the statement on the taxpayer compliance variable (Y) is declared valid.

Reliability Test

Table 3 Reliability Test Results

Variable	Alpha Chronbach's	Information
Tax Socialization (X1)	0,657	Reliable
Effectiveness of E-Filling Application (X2)	0,718	Reliable
Taxpayer Compliance (Y)	0,711	Reliable

From the table above, the results are obtained that all variables are declared reliable. It is indicated based on the values obtained from *Alpha Chronbach's* for each variable greater than 0.60. Therefore, all variables are declared reliable.

Test Classical Assumptions

Normality Test

Table 4 Kolmogrov Smirnov Test Results

	Unstandardized Residual
N	100

Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	2.20660466
Most Extreme Differences	Absolute	.077
	Positive	.077
	Negative	-.044
Test Statistics		.077
Asymp. Sig. (2-tailed) ^c		.148
Monte Carlo Sig. (2-tailed) ^d	Sig.	.148

By analyzing the table above, it can be seen that the Kolmogrov-Smirnov values are significantly $0.148 > 0.05$ in conclusion of normally distributed data.

Multicollinearity Test

Tabel 5 Multicollinearity Test Results

Type		Collinearity Statistics	
		Tolerance	VIFs
1	Tax Socialization	.910	1.099
	Effectiveness of E-Filing Implementation	.910	1.099

a. Dependent Variable: Taxpayer Compliance

From the table above, it can be seen that the value of the Taxation Socialization variable (X1) has a VIF value of $1,099 < 10$ The effectiveness of the application of E-Filling (X2) has a VIF value of $1,099$, so a decision can be made in this test that there is no multicollinearity for all variables.

Heteroscedasticity Test

Table 6 Heteroscedasticity Test Results

Type		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
		1	(Constant)	1.398		
	Tax Socialization	.072	.059	.128	1.214	.228
	Effectiveness of E-Filing Implementation	-.063	.046	-.142	-1.348	.181

a. Dependent Variable: Abs_RES

From tabel shows the significant level of each variable numbering above 0.05. By testing the data using the Park Glejser method showed no symptoms of heteroscedasticity, meaning that the correlation of each variable with its residual value exceeded the alpha value.

Multiple Linear Analysis Test

Table 7 Multiple Linear Analysis Test Results

Type		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
		1	(Constant)	9.498		
	Tax Socialization	.030	.090	.031	.335	.739
	Effectiveness of E-Filing Implementation	.497	.089	.526	5.596	<.001

a. Dependent Variable: Taxpayer Compliance

output (SPSS 29) $Y = 9.498 + 0.030X_1 + 0.497X_2$

In accordance with this multiple regression, the conclusion is:

1. The constant (α) value is worth 9.498. This shows that if all independent variables which include Tax Socialization (X1) and The effect of the E-Filing Application bag (X2) as much as 0 or not have changed, then the taxpayer compliance (Y) will be 9,498.

- The value of the regression coefficient for the taxation socialization variable (X1) is 0.030, indicating that the taxation socialization variable has a positive impact on the taxpayer's strength. This means that if each increase of 1 unit of variable socialization of taxation, then it can be that the taxpayer's compliance is 0.030 with a number of other variables not studied in this study.
- The regression coefficient value for the effectiveness variable of e-filing application (X2) is 0.497, showing that the variable effectiveness of using e-filing has a positive impact on taxpayer compliance. This means that if every increase of 1 unit of taxation socialization variable, it will affect the compliance of taxpayers, namely 0.497 with the assumption that other variables are not studied in this study.

T-test

Table 8 T Test Results

Type	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	9.498	1.952		4.865	<.001
Tax Socialization	.030	.090	.031	.335	.739
Effectiveness of E-Filing Implementation	.497	.089	.526	5.596	<.001

a. Dependent Variable: Taxpayer Compliance

Some inferences according to the table:

- The total significance value of the impact (partial) of Tax Socialization (X1) on Taxpayer Compliance (Y) is $0.739 > 0.05$. The calculated t value of $0.335 < t$ table 1.984 then H_0 is accepted and H_a is rejected, meaning that Tax Socialization (X1) has no significant impact on Taxpayer Compliance (Y).
- It can be seen that the significant value of influence (partial) Effectiveness of E-Filing Application (X2) on Taxpayer Compliance (Y) is $0.001 < 0.05$. The value of t count is worth $5.596 > t$ table 1.984 so that the conclusion H_0 is rejected and H_a is accepted, then the Effectiveness of E-Filing Application (X1) has a significant impact on taxpayer compliance (Y).

Test F

Table 9 F Test Results

Type	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	170.835	2	85.417	19.921	<.001 ^b
Residual	415.915	97	4.288		
Total	586.750	99			

a. Dependent Variable: Taxpayer Compliance
b. Predictors: (Constant), Effectiveness of E-Filing Application, Taxation Socialization

Based on the results of the F test above, it can be concluded that a significant value of $0.001 < 0.05$ and a table F value of $3.09 > F$ calculate 19.921 then H_0 is rejected and H_a is accepted. So the variables of tax socialization and the effectiveness of the application of e-filing have a simultaneous impact on taxpayer compliance.

Coefficient of Determination Test

Table 10 Coefficient of Determination Test Results

Type	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.540 ^a	.291	.277	2.07070

a. Predictors: (Constant), Effectiveness of E-Filing Application, Socialization of Taxation

From table 10, the value of R square (R^2) is 0.291 (29.1%) so that the taxation socialization variable and the effectiveness variable of e-filing application can affect taxpayer compliance by 29.1% and the remaining 71.9% is affected by other variables outside this study.

DISCUSSION

1. Tax Socialization (X1) to Taxpayer Compliance (Y)

According to the results of this test, it shows that Tax Socialization does not have a significant impact on Taxpayer Compliance. In the previous explanation, the calculated t-value obtained by the tax socialization variable (X1) was 0.035 in taxpayer compliance (Y) with a significant value obtained of 0.739. This shows that the calculation of $0.035 < 1.984$ (t table) or if viewed from a significant $0.739 > 0.05$ indicates H_0 is accepted and H_a is rejected, then tax socialization (X1) has no impact on taxpayer compliance (Y) at KPP Pratama Batam Selatan.

By implementing tax socialization to taxpayers, it turns out that it cannot improve taxpayer compliance. The effect of socialization can also be caused by various factors. One of them is due to the inhibition of KPP Pratama Batam Selatan to carry out tax socialization directly due to the new regulations, namely prohibited from carrying out activities that cause crowds due to the Covid-19 pandemic. In addition, socialization through social media is still less effective because not all taxpayers are active in using social media. But the most important thing is the awareness of each individual taxpayer. The results of this study are relevant to research by [8] which proves that tax socialization has no impact on taxpayer compliance due to several other factors.

2. Effect of Effectiveness of E-filing Implementation on Taxpayer Compliance

According to the results of the study, it shows that the Effectiveness of E-Filing Implementation has a significant impact on Taxpayer Compliance. In the explanation, it shows the calculated t value obtained for the variable effectiveness of the application of e-filing (X2) of 5.596 on taxpayer compliance (Y) with a significant value obtained 0.001. This shows that the calculation of $5,596 > 1,984$ (t table) or when viewed from a significant $0.001 < 0.05$, the results of the study show that H_0 was rejected and H_a was accepted, namely the effectiveness of the application of e-filing (X2) had a significant impact on taxpayer compliance (Y) at KPP Pratama Batam Selatan.

The e-filing system that is used makes it very easy for taxpayers to report taxes. Through e-filing, taxpayers no longer have to wait for long queues at KPP. This is a new innovation in SPT reporting made by the DGT to increase taxpayer compliance to report their taxes. The results of this study are in line with the study [9] which proved that the application of e-filing has a significant impact on individual taxpayers.

3. Effect of Tax Socialization (X1) and Effectiveness of E-filing (X2) on Taxpayer Compliance (Y)

According to the results of the study, it showed that F counted $19,921 > 3.09$ (F table) and a significant value of $0.001 < 0.05$ so that the results showed H_0 was rejected and H_a was accepted where the socialization variable (X1) and the effectiveness variable of e-filing application (X2) had a simultaneous effect on taxpayer compliance in KPP Pratama Batam Selatan.

The taxpayer's understanding of taxation will make the taxpayer to pay taxes immediately. For this reason, tax socialization really needs to be further improved so that taxpayers understand how to pay taxes. E-Filing is a system that is easy to use by taxpayers, with the e-filing system, it turns out that it can increase taxpayer compliance, due to the easy access of taxpayers to pay or report their taxes. The results of this study are based on study [10] namely the socialization of taxation and the application of e-filing has a significant impact on taxpayer compliance.

5. CONCLUSION

Socialization of taxation does not have a significant impact on taxpayer compliance. This is due to government regulations not to organize socialization due to the Covid-19 pandemic which has resulted in constraints on the socialization process and also the lack of awareness of taxpayers about the importance of understanding taxes. The effectiveness of the application of e-filing has a significant impact on taxpayer compliance. Through the ease of using e-filing by taxpayers, it can improve taxpayer compliance to report their tax obligations. Socialization of taxation and the effectiveness of the application of e-filing have a simultaneous influence on taxpayer compliance.

REFERENCES

- [1] E. W. Situmorang, "Pengaruh Pengampunan Pajak Dan Sosialisasi Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi Yang Terdaftar Di Batam," Universitas Putera Batam, 2020.
- [2] D. K. W. E. Wati, "THE EFFECT OF TAX SOCIALIZATION ON TAXPAYER COMPLIANCE WITH KNOWLEDGE AS INTERVENING VARIABLE," *J. Nominal*, vol. VII NOMOR, 2018.

- [3] Sugiyono, *Metode Penelitian Pendekatan Kuantitatif, Kualitatif dan R&D Cetakan ke-22*. Bandung: Alfa Beta, 2015.
- [4] Mardiasmo, *Perpajakan*, 2019th ed. Yogyakarta: Penerbit ANDI, 2019.
- [5] Andreas and E. Savitri, "The Effect of Tax Socialization, Tax Knowledge, Expediency of Tax ID Number and Service Quality on Taxpayers Compliance with Taxpayers Awareness as Mediating Variables," *Procedia - Soc. Behav. Sci.*, vol. 211, no. September, pp. 163-169, 2015, doi: 10.1016/j.sbspro.2015.11.024.
- [6] H. Pujilestari, M. Humairo, Amrie Firmansyah, and Estralita Trisnawati, "Peran Kualitas Pelayanan dalam Kepatuhan Wajib Pajak Orang Pribadi: Sosialisasi Pajak dan Sanksi Pajak," *J. Wahana Akunt.*, vol. 16, no. 1, pp. 36-51, 2021, doi: 10.21009/wahana.16.013.
- [7] K. Wiratan and K. Harjanto, "Analisis Faktor-Faktor Yang Mempengaruhi Penggunaan E-Filing Oleh Wajib Pajak," *J. Bina Akunt.*, vol. 5, no. 2, pp. 310-349, 2018, doi: 10.52859/jba.v5i2.25.
- [8] N. Ainul, "... Sistem E-Filling Terhadap Kepatuhan Wajib Pajak Orang Pribadi Pada Kantor Pelayanan Pajak Pratama Surabaya Wonocolo," *J. Pendidik. Ekon. J. Ilm. Ilmu ...*, vol. 15, pp. 9-19, 2021, doi: 10.19184/jpe.v15i1.18004.
- [9] A. Diantini, I. Ny. P. Yasa, and A. T. Atmadja, "PENGARUH Penerapan E-Filing Terhadap Kepatuhan Wajib Pajak Orang Pribadi (Studi Pada Kantor Pelayanan Pajak Pratama Singaraja)," *Ilm. Mhs. Akunt.*, vol. 9, no. 1, pp. 55-64, 2018.
- [10] F. A. Diratama, D. Djefris, and R. P. Ananto, "Pengaruh Penerapan E-Filing, Sosialisasi Perpajakan dan Pengetahuan Perpajakan terhadap Kepatuhan Wajib Pajak di Kota Padang," *J. Akuntansi, Bisnis dan Ekon. Indones.*, vol. 2, no. 1, pp. 91-98, 2022, [Online]. Available: <https://akuntansi.pnp.ac.id/jabei>