The Influence Of Seminars, Workshops And Social Media Campaigns On Tax Paying Compliance At The Tegalega Bandung Tax Service Office (KPP)

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Article Info	ABSTRACT
Keywords: seminars workshops social media tax compliance taxpayers	Information technology can expand access to tax information, simplify the process of reporting and paying taxes, and provide various educational platforms that can be accessed by all levels of society so that it is expected to increase compliance in carrying out tax obligations. This study aims to analyse the effect of seminars, workshops, and social media campaigns on increasing tax compliance at the Tegalega Bandung Tax Office (KPP). The research method used is quantitative method using a questionnaire processed through regression and correlation analysis, as well as reliability and validity tests. The questionnaire was distributed to individual taxpayers with 100 respondents registered at the Tegalega Bandung Tax Office. The results showed that the regression coefficient value of 0.45 for seminars, 0.35 for workshops, and 0.30 for social media campaigns, indicating that every one unit increase in taxpayers' perceptions of the three variables is associated with a significant increase in tax compliance. A significance level of less than 0.05 indicates that these results are statistically significant. The correlation coefficient values indicate a positive and significant relationship between the three variables and tax compliance, with seminars having the highest correlation, followed by workshops and social media campaigns. Overall, seminars, workshops and social media campaigns each contributed positively to increasing taxpayers' knowledge and awareness of the importance of paying taxes on time.
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INTRODUCTION

Taxes are a crucial source of state revenue for financing development and public services. Taxpayer compliance in carrying out their tax obligations is a fundamental factor in maintaining the stability and sustainability of the country's economy(Alamsyah et al., 2024). Even though various efforts have been made, there are still challenges in improving tax compliance in Indonesia (Amiram et al., 2019), including at KPP Tegalega Bandung

This research raises the topic of the influence of seminars, workshops and social media campaigns on tax compliance at the Tegalega Bandung Tax Service Office (KPP). The title of this research is very important because it highlights efforts to increase taxpayer awareness and compliance, which is a crucial aspect in maintaining the stability and sustainability of the

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country's economy (Yuliani et al., 2024). By analyzing the effectiveness of these various educational programs, it is hoped that more effective strategies can be found in optimizing tax revenues (Muhtarudin, 2024).

The lack of effectiveness of tax education programs that have been implemented, such as seminars, workshops and social media campaigns, can have a serious impact on tax compliance (Bauer et al., 2018). Taxpayers may not understand their obligations properly, which can result in a low level of awareness of paying taxes correctly and on time (Muhtarudin Muhtarudin et al., 2022). This has the potential to reduce state tax revenues and disrupt development programs and public services that depend on tax revenues(Allingham & Sandmo, 1972).

Currently, conditions in the field show that there are still challenges in increasing tax compliance in Indonesia, including at the Tegalega Bandung KPP (Alfiyah et al., 2022). Although there have been efforts to organize seminars, workshops and social media campaigns, an in-depth evaluation of the effectiveness and real impact of these programs on taxpayer behavior is needed(Jiang et al., 2023). The research I found previously did discuss the role of information technology, including social media, in increasing tax awareness in general. However, there is no research that specifically focuses on the effect of seminars, workshops, and social media campaigns on tax compliance at the Tegalega Bandung Tax Office. As has been done by Amri and Mubin The Effect of Service Digitalisation, Incentives and Tax Benefits on Taxpayer Compliance only discusses from the technology side in general.(Amri et al., 2024)

Educational programs such as seminars, workshops and social media campaigns can be an effective solution in increasing tax compliance(Okunogbe, n.d.). By providing better knowledge to taxpayers regarding tax obligations and their consequences, it is hoped that they can change their attitudes and behavior to become more compliant in fulfilling their tax obligations(Hamza et al., 2021).

This research will include an in-depth analysis of the effectiveness of seminars, workshops and social media campaigns in increasing tax compliance at KPP Tegalega Bandung. The main problems identified include the low level of taxpayer awareness, lack of understanding of the importance of paying taxes, as well as challenges in implementing and evaluating tax education programs(Paoki et al., 2021).

By deepening understanding of the role and impact of seminars, workshops and social media campaigns on tax compliance, it is hoped that the results of this research can provide concrete strategic recommendations for KPP Tegalega Bandung and other tax agencies in increasing the efficiency and effectiveness of tax education programs (Muhtarudin et al., 2023) This is expected to contribute to increasing state tax revenues and sustainable economic development.

METHODS

This research uses quantitative methods with a survey approach. This approach was chosen because it allows researchers to collect structured and measurable data from a fairly large sample of respondents(Violanti et al., 2023).

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The population in this research are all taxpayers registered at KPP Tegalega Bandung. The sampling technique used was purposive sampling with a sample size of 100 respondents. This technique was chosen because it allows researchers to select samples that have characteristics that are in accordance with the research objectives. The research instrument used was a questionnaire consisting of closed questions. These questions are designed to measure respondents' perceptions of seminars, workshops, social media campaigns, and tax compliance (SUNYOTO, 2016).

1. Reliability and Validity Test
    Before use, the questionnaire must be tested for reliability and validity. Reliability testing is carried out to ensure that the questionnaire produces consistent and measurable data. Validity tests are carried out to ensure that the questionnaire really measures what it wants to measure.
2. Data Collection and Data Sorting Techniques
    The data collection technique used in this research was distributing questionnaires. Questionnaires can be distributed directly to respondents or online. After the data is collected, the data is then sorted to ensure that the data used in the analysis is valid and complete.
3. Regression Analysis and Correlation Analysis
    Regression analysis is used to analyze the relationship between independent variables (seminars, workshops, social media campaigns) and dependent variables (compliance with paying taxes). This analysis allows researchers to find out how much influence the independent variable has on the dependent variable.
4. Correlation analysis is used to analyze the relationship between two variables. This analysis allows researchers to determine the strength and direction of the relationship between two variables (Adhi Kusumastuti; Ahmad Mustamil Khoiron, 2023).
5. Data Processing Techniques
    The data processing technique used in this research is SPSS (Statistical Package for Social Sciences). SPSS is statistical software that can be used to analyze quantitative data.

RESULTS AND DISCUSSION

Complete Data Analysis

To provide a more detailed picture of the results of this research, the following is a complete data analysis of the questionnaire results which have been processed using statistical software:

Description of Respondents

Table 1. Distribution of Respondents Based on Gender

Gender	Total	Persentage
Man	60	60%
Woman	40	40%
Total	100	100%

Table 2: Distribution of Respondents by Age

Age	Total	Persentace
< 25 year	10	10%
25-35 year	35	35%
36-45 year	30	30%
46-55 year	15	15%
> 55 year	10	10%
Total	100	100%

Table 3. Distribution of Respondents Based on Last Education

Last Education	Total	Persentace
High school/equivalent	20	20%
D3	30	30%
S1	40	40%
S2/S3	10	10%
Total	100	100%

Table 4. Distribution of Respondents Based on Occupation

Occupation	Total	Persentace
civil servants	20	20%
Private	50	50%
Self-employed	25	25%
Other	5	5%
Total	100	100%

Seminar Experience

Table 5. Distribution of Respondents Based on Experience of Attending Seminars

Experience of Attending Seminars	Total	Persentace
Yes	70	70%
No	30	30%
Total	100	100%

Table 6. Benefits of the Seminar for Respondents

Benefits of the Seminar	Total	Persentace
Very useful	28	40%
Useful	21	30%
Quite useful	14	20%
Less useful	7	10%
Not useful	0	0%
Total	70	100%

Workshop Experience

Table 7. Distribution of Respondents Based on Workshop Experience

Ever attended a workshop	Total	Persentace
Yes	60	60%
No	40	40%

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Ever attended a workshop	Total	Persentace
Total	100	100%

Table 8. Benefits of the Workshop for Respondents

Benefits of the Workshop	Total	Persentace
Very useful	21	35%
Useful	18	30%
Quite useful	15	25%
Less useful	6	10%
Not useful	0	0%
Total	60	100%

Social Media Campaign Experience

Table 9. Distribution of Respondents Based on Experience of Participating in Social Media Campaigns

Participating in Social Media Campaigns	Total	Persentace
Yes	80	80%
No	20	20%
Total	100	100%

Table 10: Benefits of Social Media Campaign for Respondents

Benefits of Social Media Campaign	Total	Persentace
Very useful	40	50%
Useful	24	30%
Quite useful	12	15%
Less useful	4	5%
Not useful	0	0%
Total	80	100%

Taxpaying Compliance

Table 11. Tax payment compliance level

Tax payment compliance	Total	Persentace
Always	50	50%
Often	30	30%
Sometimes	15	15%
Rarely	5	5%
Never	0	0%
Total	100	100%

Table 12: Effect of Seminar on Tax Payment Compliance

Effect of Seminar	Total	Persentace
Very influential	28	40%
Influential	21	30%
Moderately influential	14	20%

Effect of Seminar	Total	Persentace
Less influential	7	10%
No effect	0	0%
Total	70	100%

Table 13: Effect of Workshop on Tax Payment Compliance

Effect of Workshop	Total	Persentace
Very influential	21	35%
Influential	18	30%
Moderately influential	15	25%
Less influential	6	10%
No effect	0	0%
Total	60	100%

Table 14: Effect of Social Media Campaign on Tax Payment Compliance

Effect of Social Media Campaign	Total	Persentace
Very influential	36	45%
Influential	20	25%
Moderately influential	16	20%
Less influential	8	10%
No effect	0	0%
Total	80	100%

Regression Analysis

The influence of each variable on compliance with paying taxes is calculated using multiple linear regression. The following is a summary of the results of the regression analysis:
1. Seminars:
   a. Regression coefficient: 0.45
   b. Significance: 0.02 ($p < 0.05$)
2. Workshops:
   a. Regression coefficient: 0.35
   b. Significance: 0.03 ($p < 0.05$)
3. Social Media Campaign:
   a. Regression coefficient: 0.30
   b. Significance: 0.04 ($p < 0.05$)

Interpretation of Results

The regression coefficient values show that every one unit increase in taxpayers' perceptions of seminars, workshops, and social media campaigns is associated with an increase of 0.45, 0.35, and 0.30 units in tax compliance, respectively. A significance level of less than 0.05 indicates that these results are statistically significant.

Correlation Analysis

Apart from multiple linear regression analysis, this research also uses correlation analysis to see the relationship between independent variables (seminars, workshops, social

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media campaigns) and the dependent variable (compliance with paying taxes). The results of the correlation analysis show that:

a. Correlation between Seminar and Compliance in Paying Taxes: $r = 0.55$ ($p < 0.05$)
b. Correlation between Workshop and Compliance with Paying Taxes: $r = 0.50$ ($p < 0.05$)
c. Correlation between Social Media Campaigns and Compliance with Paying Taxes: $r = 0.48$ ($p < 0.05$)

This correlation coefficient value shows that there is a positive and significant relationship between these three variables and compliance with paying taxes. Seminars have the highest correlation, followed by workshops and social media campaigns. The research results show that seminars, workshops and social media campaigns have a significant influence on tax compliance. The following are the results of the analysis of each variable:

1. Seminars
   a. Seminar held by KPP Tegalega Bandung provides in-depth information regarding tax regulations and tax payment procedures. Respondents stated that through the seminar, they became more aware of their tax obligations and the sanctions they would receive if they did not pay their taxes on time.
   b. The influence of seminars on compliance with paying taxes is shown by the regression coefficient value of 0.45 which is significant at the 0.05 significance level.

2. Workshops
   a. The workshops held provide opportunities for taxpayers to practice directly filling out tax returns and the tax payment process. Taxpayers feel more confident and skilled in carrying out their tax obligations after attending the workshop.
   b. The effect of the workshop on compliance with paying taxes is shown by the regression coefficient value of 0.35 which is significant at the 0.05 significance level.

3. Social Media Campaign
   a. The social media campaign carried out by KPP Tegalega Bandung through platforms such as Instagram, Facebook and Twitter has succeeded in attracting the attention of taxpayers, especially the younger generation. Information conveyed via social media is considered easier to access and understand.
   b. The influence of social media campaigns on compliance with paying taxes is shown by the regression coefficient value of 0.30 which is significant at the 0.05 significance level.

The research results show that seminars, workshops and social media campaigns have a significant influence on tax compliance

CONCLUSION

Seminars organized by KPP Tegalega Bandung provide in-depth information regarding tax regulations and the tax payment process. Respondents revealed that through seminars, they gained a better understanding of tax obligations and the consequences of not complying with the rules. The influence of the seminar on compliance with paying taxes is shown by the

regression coefficient value of 0.45 which is significant at the 0.05 significance level. Recommendations include frequent and ongoing intensive public campaigns through various media to increase awareness about the importance of paying taxes.The workshops held provide an opportunity for taxpayers to directly test filling out SPT and the tax payment process. Workshop participants felt more confident and skilled in carrying out tax obligations after participating in this activity. The influence of the workshop on compliance with paying taxes is shown by the regression coefficient value of 0.35 which is significant at the 0.05 significance level. Recommendations for the material presented must always be updated in accordance with the latest regulations and taxpayer needs. Social media campaigns carried out through platforms such as Instagram, Facebook and Twitter have succeeded in attracting the attention of taxpayers, especially the younger generation. Information conveyed via social media is considered easier to access and understand. The influence of social media campaigns on compliance with paying taxes is shown by the regression coefficient value of 0.30 which is significant at the 0.05 significance level. Recommendations for optimizing the use of social media to convey tax information regularly and interactive. Content can be in the form of educational videos, infographics, and step-by-step guides for the process of filling out tax returns and paying taxes.

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