


# Taxpayer Compliance In The Green Era: The Relationship Between The Automatic Exchange Of Information Systems And The Green Economy

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Article Info	ABSTRACT
<b>Keywords:</b> Automatic Exchange of Information System, Green economy, Taxpayer Compliance	The nation's development depends on public participation in the political system, including paying taxes. Taxpayer compliance with tax payments is still an issue, and numerous instances of tax evasion and delinquent behavior exist. The government needs tax revenue to support green economy projects aimed at tackling climate change and promoting sustainability. Ensuring people pay their taxes is crucial for funding these programs and achieving the country's environmental goals. This study explores the relationship between taxpayer compliance with tax payments sin Indonesia and understanding of automated data exchange networks and the green economy. In this study, 100 respondents in Balikpapan Tengah, East Kalimantan, were given questionnaires, which were used to collect data using quantitative methodology and correlational design. The data was processed and examined using SmartPLS. The findings of the analysis show that the AEoI System significantly improves people's compliance in paying taxes. Furthermore, the green economy contributes to increased taxpayer compliance. The adoption of the green economy also benefits from a greater understanding of the automated information exchange process. The study's findings suggest that adopting automated information sharing and the green economy may impact taxpayer compliance with filing taxes. The government can use these two techniques to enhance tax compliance and base its policies on this conclusion
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## INTRODUCTION

Society is one of the important components of government. According to Maryani & Nainggolan, (2019), a society is a group of individuals within the same territory, who have common goals and interests and are united by a distinctive culture. The government makes society an important aspect of the development of the country. One of how the community contributes to improving the welfare of society and developing the nation is by dutifully paying taxes (Priyatno 2019). Taxes are an important source of government revenue (Christian and Aribowo 2021). The government hopes that taxpayers' compliance with paying taxes will increase, and the tax ratio will increase by 15% in 2024 (Setiawan 2018).

Tax compliance is one of the important aspects of the government system (Cristina 2021). According to the public's obligation to pay taxes without compliance, it will cause taxpayers' desire to take actions that can reduce state tax revenues such as evasion, smuggling, and evasion. At this time, taxpayer compliance is still one of the government's problems in increasing public awareness of their tax obligations. Some of the problems that are often faced by the government such as deliberate evasion of tax obligations, high tax arrears that cause taxpayers to be reluctant to pay, negative views and beliefs from the public to the government due to the lack of transparency in the management of state revenue derived from taxes (Barus 2023).

According to data cited by Fatimah, (2020), Indonesian taxpayers are estimated to lose around US\$ 4.86 billion or as much as Rp 6.87 trillion annually as a result of tax avoidance practices. This is estimated to occur assuming the rupiah exchange rate of Rp 14,149 per USD. The value of recorded arrears has reached IDR 100 trillion. This is because more than 50% of motorized vehicles in Indonesia have not paid vehicle tax (PKB). (Vivian 2022). According to Sembiring, (2019) the lack of public awareness of tax compliance, Indonesia's development is not going well. Taxes are mandatory contributions that are coercive. People who do not pay taxes will have an impact on the lack of supplies of the State Revenue and Expenditure Budget (APBN). Initially, the government will face significant potential revenue losses. Taxes are one of the main revenues for the government and are used to support various public initiatives and policies, including but not limited to education, health, infrastructure, and various other programs (Ramadan 2023).

The government is trying to raise public awareness by paying taxes. Automatic Exchange of Information (AEOI), is one of the systems used to encourage and improve tax collection in Indonesia (Dahlan 2020a). According to Yanuar, (2023), AEOI systems are used as a tool to monitor the wealth of each taxpayer so that the possibility of taxpayers committing tax evasion will be reduced. For this reason, the government is trying to introduce this AEOI system. This socialization not only explains how the system works but also emphasizes the importance of this system being implemented to improve compliance with taxpayers, especially taxpayers in Indonesia (Frialestari Harianja & Ferinia, 2023).

In addition, the Indonesian government strives to build a sustainable economy with a green economy. The green economy aims to use resources efficiently to improve people's welfare (Tusin 2022). In addition to maintaining a healthy environment and forming an ecosystem appropriately, the green economy will also be a tool for solving economic problems to multilateral (Anwar 2022). Environmental taxes are one of the instruments for the implementation of the green economy. According to Parmawati, (2019), an ecological tax is a levy imposed on income related to the environment.

Thus, 1) Is there a positive and significant relationship between the AEol system and taxpayer compliance?, 2) Does the green economy have an important and beneficial impact on taxpayer compliance?, 3) Does the understanding of AEol have a good and substantial impact on the green economy? 4) Does AEol have an impact on the compliance of the taxpayer in paying taxes through the green economy?.

### **Theoretical Studies**

Taxes become a grand theory in this study. According to Adriani (Hamidah et al., 2023), Taxes are a source of government charges that can be levied and are compulsory to finance general government expenditure. Djajadiningrat in his opinion Hamidah et al., (2023) that, as a result of a circumstance, event, or action, taxes are the obligation of the people to hand over part of their wealth to the state treasury. However, taxes can be levied without direct approval from the state, and the proceeds are used to fund government operations in general. From the definitions above, taxes are mandatory and can be enforced.

The middle theory for this study is the theory of tax compliance. Compliance in fulfilling obligations voluntarily is the root of the self-assessment system, taxpayers are given the freedom to report and determine their tax obligations (Liberty, Fahlevi, and Putra 2023). According to Sarunan (2015) in (Wahyuni, Oktarina, and Leniwati 2022), tax compliance is the awareness of taxpayers who fulfill tax obligations. The applied theory of this study is taxpayer compliance, (Abuyamin 2015)AEol system (Suharno 2021), and green economy (Zee 2008).

### **Taxpayer Compliance**

Paying taxes is not as easy as paying to get something. Compliance is a behavior or action that shows that a person or group obediently follows applicable rules, regulations, norms, or demands (Liberty et al. 2023). Compliance and awareness of tax obligations are not only dependent on technical aspects such as collection methods, tax rates, audit procedures, investigations, and the application of sanctions by tax laws and regulations. It is also related to the extent to which taxpayers are willing to comply with applicable tax laws, as well as how they understand their role as contributors to the state through tax payments (Wahyuni et al. 2022).

The dimension of taxpayer compliance is based on Adam Smith (Abuyamin 2015) stating:

1. Justice/equality

Every tax subject who is vulnerable to tax pressure must have balanced abilities. The amount in question is the same as the income received by the tax subject when receiving government protection. A country must not treat its fellow taxpayers unfairly. Under the same conditions and scenarios, taxpayers must pay the same taxes

2. Legal certainty

Taxes that have clear characteristics and do not know compromise are taxes that must be taxed. "Certainty" is legal certainty and the most important thing is the subject, object, time of payment, and the amount of tax.

### 3. Convenience in paying

"Convenience of payment" is one of the methods recommended in the world of taxation. This method ensures that taxes are collected at the most favorable time for taxpayers. When taxpayers receive their money is the most favorable time.

### 4. Efficient

According to this theory, taxes should be collected as cheaply as possible without negatively impacting tax revenue.

## **Automatic Exchange of information system**

The government is trying to deal with the many tax avoidance behaviors committed by taxpayers. The AEol system provides financial information on foreign nationals residing in a country in a non-arbitrary manner (Pohan 2018). The competent tax authorities in different countries will work together to share information.

The dimensions of the AEol system presented (Suharno 2021) are as follows.

#### 1. Legal Dimension

The Common Reporting Standard (CRS) is the embodiment of automated information exchange. The standard stipulates that jurisdictions obtain financial information from financial institutions in their country and automatically transmit that information to other jurisdictions each year.

#### 2. Technology Dimension

The mechanism for automatic information exchange is that information from the source country is transmitted through magnetic media, received by the partner country in digital form, and then entered into the tax database. The information received will be analyzed and then matched with the income reported by the taxpayer to assess the tax compliance that he has done.

#### 3. Financial Dimension

The types of income reported in the information exchange include dividends, interest, royalties, salaries, and pensions. The information by the source country generally comes from the reporting of income payers such as financial or non-financial institutions.

## **Green Economy**

The targeted and comprehensive application of the green economy concept is something that must be considered by the Indonesian government. However, if it only relies on laws and regulations in environmental protection and management, it is still considered lacking, so it is necessary to determine various sectors that support the economy in Indonesia such as agriculture, energy, forestry, marine, mining, industry, urban, and green jobs. The green economy is closely related to sustainable development because it has the same goal, namely to maintain environmental sustainability in Indonesia in particular and globally in general. Green economy refers to the concept of sustainable economic development in the environment. It involves transitioning from a fossil-based economy to a more environmentally

friendly and sustainable economy. In the context of taxes, green tax initiatives and incentives can motivate taxpayers to invest in more sustainable business practices.

The dimension in planning a long-term strategy to green the business must go through a thorough process according to (Zee 2008).

1. Reducing Energy Use

Monitor CO<sub>2</sub> emissions generated by IT systems and adopt green energy in company activities, while also encouraging people to take steps such as turning off lights and work equipment to be responsible for saving energy.

2. Minimizing Waste

Strive to reduce waste in the workplace by avoiding the use of plastic as wrappers, encouraging the use of reusable materials, such as lunchware, and providing three separate types of bins for organic, non-organic, and hazardous waste (B3).

3. Monitoring the Supply Chain

Strive to support sustainability by using green labels and logos and select suppliers who implement environmentally friendly strategies in their operations.

### **Relationship Between Variables**

#### **The Effect of the Automatic Exchange of Information (AEol) System on Taxpayer Compliance**

The government expects tax and revenue compliance, so currently this is a top priority. The AEol system was developed against the background of relatively high tax avoidance. In Indonesia, one of the ways AEol is implemented is through the exchange of data between international and domestic taxpayers (Supriyadi 2019). Riawan, (2021) stated that the AEol system has an impact on taxpayer compliance. In addition, a study with similar findings was reported by Andiani, Yuniarta, and Yasa (2018). In contrast to the research conducted by Munaya and Yushita (2021). The study resulted in the conclusion that tax compliance was not significantly affected by knowledge of AEol systems.

From some of the research results mentioned above, it is not clear whether the AEol system has a significant effect on taxpayer compliance. Therefore, the purpose of this study is to find out whether the AEol system significantly affects taxpayer compliance.

H1: AEol system has a significant effect on taxpayer compliance

#### **The Effect of Green Economy on Taxpayer Compliance**

The emergence of the era of environmental awareness has accelerated important transformations in the perspective of society and companies related to environmental problems. The issue of taxpayer compliance, which includes the responsibility to fulfill tax obligations following tax laws and regulations, is becoming increasingly important in the context of the green economy. One form of implementing the green economy is the carbon tax (Anwar 2022). The implementation of the carbon tax in Indonesia is still being carried out as a form of government strategy to reduce carbon emissions (Fandira et al. 2022).

Therefore, even though environmental awareness is increasing and the government has implemented a carbon tax strategy as part of efforts to reduce carbon emissions, there is already a theory that states that the green economy is important in realizing the economy

towards a high-income country so that this growth can expand the potential for tax revenue. This is expected to help the community in increasing tax compliance as a form of concern for the environment.

H2: Green Economy has a significant impact on Taxpayer Compliance

### **The Effect of the Automatic Exchange of Information Systems on the Green Economy**

Automatic Exchange of Information is implemented to reduce tax evasion in Indonesia (Mulya and Nurtanzila 2018). AEol is an agreement among countries that are members of the G20. The G20 or Group of Twenty is a multilateral cooperation group consisting of countries with major economies in the world. In the study Afandi, (2023), the countries that are members of the G20 agreed on joint efforts in the development of a green economy. This AEol system is a form of application in an all-digital era. There has been research that examines the application of digital in developing sustainable growth. The research was conducted by (Raimi, Che, and Mutiu 2020).

Although AEol is implemented to reduce tax evasion and has been part of an agreement between G20 countries, there has been no research specifically exploring how AEol can support or affect the green economy in Indonesia. Therefore, there is a need for research to further investigate how the implementation of AEol in the digital context can support the development of the green economy in Indonesia.

H3: AEol system has a significant impact on the Green Economy

### **The Effect of the Automatic Exchange of Information Systems on Taxpayer Compliance through the Green Economy**

Entering the development of an all-digital era, the government is making efforts to balance these developments. In the research conducted by Fanea-Ivanovici et al. (2019), it is stated that tax regulations will affect tax compliance which will help improve sustainable development through digitalization services. One of the applications of digitalization is the AEol system which is a form of financial transparency. With the implementation of AEol which becomes Big Data, it will increase taxpayer compliance in paying taxes with more transparent reporting (Selvi 2018). Therefore, by maintaining the stability of the green environment, the findings of this study are expected to increase taxpayer compliance and encourage sustainable growth in the digital era.

H4: Through the green economy, the AEol system has a significant impact on taxpayer compliance.



## Theoretical Framework

The following is the framework of thought used in this study:

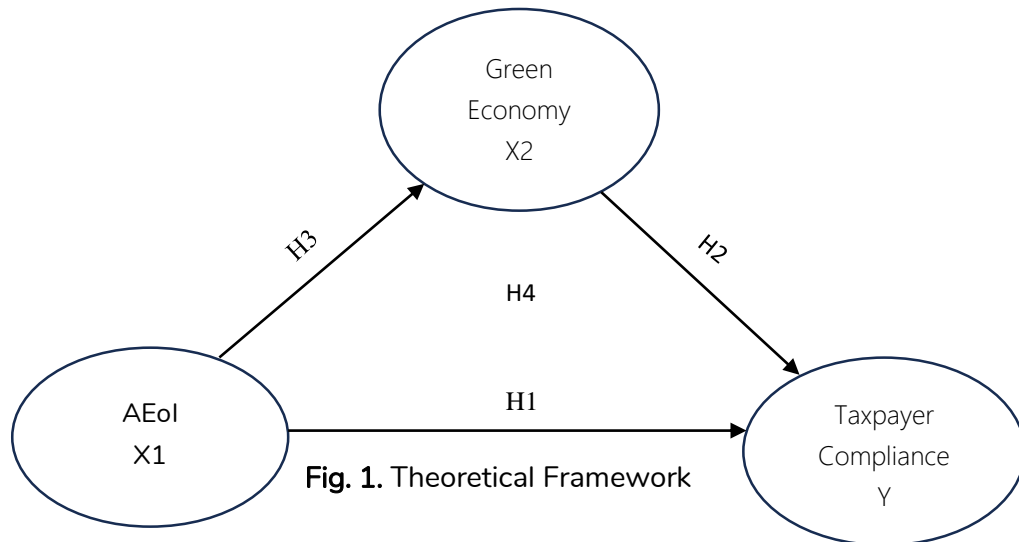


Fig. 1. Theoretical Framework

## METHODS

### Method

This study uses a quantitative methodology with a correlational design that uses the SEM PLS model with path analysis to assess the relationship between variables (Sudarmanto et al. 2021).

### Population and Sample

This research took the population of people in Central Balikpapan, East Kalimantan. According to Ferinia, (2023), a population can be defined as a unit of analysis that has the characteristics to be studied. The unit of analysis can be a community, a country, an object, or another entity from which scientific conclusions are drawn. This study also requires 100 respondents in data collection. Data collection uses a probability sample with random sampling techniques to ensure that each community has the same opportunity to be selected to be part of the sample (Ferinia 2023). More representative data analysis results are generated by this method, which reduces bias. The distribution of questionnaires based on Google Forms will be a medium for collecting funds for the community in Central Balikpapan, East Kalimantan.

### Operational Definition

According to Hs, (2007), the operational definition is a limitation that provides guidance when conducting research. Three variables form the operational definition in this study. Taxpayer compliance is a dependent variable in this study which has indicators of fairness or equality, legal certainty, convenience of paying, and efficiency (Abuyamin 2015). The development of indicators for this variable is based on the Likert scale, with values ranging from 1 (very uncertain) to 5 (very certain). Meanwhile, the independent variable in this study is the AEoI system. The variables for the implementation of AEoI are described by Suharno, (2021), which states that the indicators of this variable are by looking at the legal,

technological, and financial aspects. The Likert scale is a measure for this variable with a value of 1 strongly disagree to 5 strongly agree. The green economy variable uses the indicators of reducing energy use, minimizing waste, and monitoring the supply chain that is conveyed. The scale used is a Likert scale with a value of 1 strongly disagreeing, while a value of 5 indicates strongly agreeing (Zee 2008).

## RESULTS AND DISCUSSION

### Overview of Research Objects

This questionnaire was distributed to 100 respondents as follows.

**Table 1** Gender of Respondents

	Frequency	Percentage
Male	59	59%
Female	41	41%
Total		

Data source from the questionnaire, processed by the author

**Table 2** Age of Respondents

	Frequency	Percentage
<25 years old	19	19%
25-30 years old	12	12%
31-35 years old	7	7%
36-40 years old	11	11%
41-45 yeras old	16	16%
46-50 years old	15	15%
51-55 years old	7	7%
56-60 years old	6	6%
>60 years old	7	7%
Total	100	100%

Data source from the questionnaire, processed by the author

**Table 3** Respondent Education

	Frequency	Percentage
SMA/SMK	18	18%
Diploma	13	13%
S1	54	54%
S2	13	13%
S3	2	2%
Total	100	100%

Data source from the questionnaire, processed by the author



## Outer Model Test

### Validity Test

Validity tests can be used to evaluate the validity of statements or question items in a questionnaire. By testing the loading factor value that must be greater than 0.70, and ensuring that the Average Variance Extracted (AVE) value is greater than 0.50, this study is very helpful in demonstrating the validity of convergence (Hair, Ringle, and Sarstedt 2011).

In this study, several indicators were eliminated, including three (3) AEol indicators that were eliminated, including AEOI1, AEOI7, and AEOI9, there were three (3) GE indicators, namely GE1, GE4, and GE6, and there were five (5) indicators of Taxpayer Compliance (KP) that were eliminated, including KP2, KP8, KP10, KP11, and KP12. These indicators are retested using cross-loading with a value of  $> 0.7$  after the elimination process of indicators that do not meet the valid value. After that, these indicators can be considered valid (Table 5).

**Table 5** Outer Loadings

	Automatic Exchange of Information_	Green Economy	Taxpayer Com- pliance _
AEOI2	0.754		
AEOI3	0.757		
AEOI4	0.769		
AEOI5	0.781		
AEOI6	0.746		
AEOI8	0.782		
GE2		0.806	
GE3		0.751	
GE5		0.779	
GE7		0.825	
GE8		0.823	
GE9		0.775	
KP1			0.726
KP3			0.807
KP4			0.812
KP5			0.915
KP6			0.881
KP7			0.720
KP9			0.790

PLS-SEM 3.2.9 data source processed by the author

After the staining, the next test is to perform an Average Variance Extracted (AVE) test which must show a value of  $> 0.50$  so that the variable can be said to be valid (Table 6).

**Table 6** Average Variance Extracted

	Average Variance Extracted (AVE)
Automatic Exchange of Information_	0.585
Green Economy	0.630
Kepatuhan Wajib Pajak_	0.656

PLS-SEM 3.2.9 data source processed by the author

### Reliability Test

Values from reliability tests, such as Composite Reliability and Cronbach's Alpha, are taken into consideration when deciding how reliable a research construct is. According to Tavakol and Dennick, (2011), the acceptable alpha value range is 0.70 to 0.90.

**Table 7** Construct Reliability and Validity

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Automatic Exchange of Information_	0.860	0.869	0.894	0.585
Green Economy	0.884	0.901	0.911	0.630
Kepatuhan Wajib Pajak_	0.911	0.917	0.930	0.656

PLS-SEM 3.2.9 data source processed by the author

Table 7 shows that the acquisition value of each variable is greater than 0.70, which indicates that the data value is acceptable.

### Inner Model Test

If the outer model is to measure the construct, measure validity and reliability. So, after this process is passed, this research continues to use the inner model, namely structural modeling, model quality measurement, and hypothesis testing

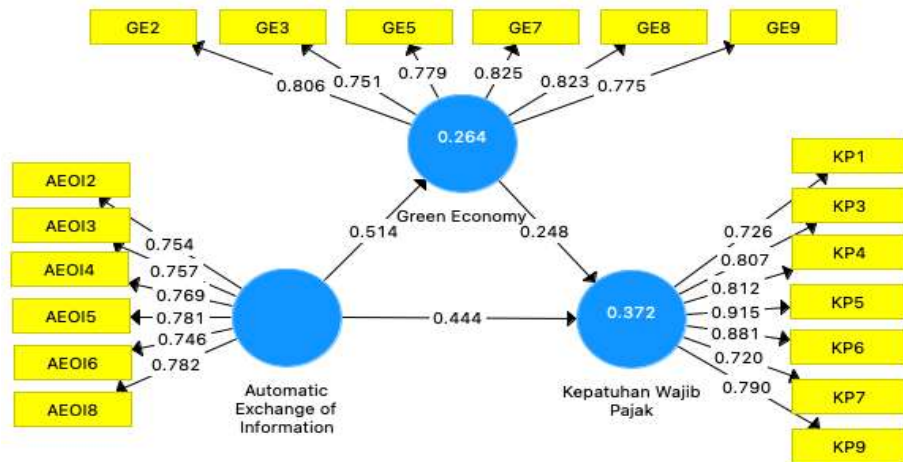
### R-square analysis

**Table 8** R Square

	R Square	R Square Adjusted
Green Economy	0.264	0.256
Kepatuhan Wajib Pajak_	0.372	0.359

PLS-SEM 3.2.9 data source processed by the author

By checking the value of the final coefficient, the R-square is used to monitor and determine the strength of the relationships between constructs. Interpreting the results of the R-square analysis for the green economy variable, we found that the value was 0.264. Factors that were not included in this study only determined 26% of the value of the green economy variable construct. The Taxpayer Compliance variable contributed 37% (R-square value: 0.372), with the remaining 37% influenced by variables not studied in this study.



PLS-SEM 3.2.9 data source processed by the author

Figure. 2. Diagram Pat

### Hypothesis Test

To find out how much the independent variable contributes to providing an interpretation of the variation of the dependent variable, a hypothesis test is carried out.

Table 9 Hypothesis Test Results

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values
Automatic Ex- change of Infor- mation_ -> Green Econ- omy	0.514	0.545	0.072	7.135	0.000
Automatic Ex- change of Infor- mation_ -> Kepatuhan Wajib Pajak_	0.444	0.440	0.090	4.959	0.000
Green Econ- omy -> Kepatuhan Wajib Pajak_	0.248	0.260	0.103	2.402	0.017

PLS-SEM 3.2.9 data source processed by the author

### The Effect of the Automatic Exchange of Information Systems on Taxpayer Compliance

Table 9 shows that the impact of AEol on taxpayer compliance has a positive beta value of  $p = 0.444$ , with a t-statistic of 9,547 ( $p > 1.96$ ) and a p-value of 0.000 ( $p < 0.05$ ). Thus, an H1 stating that AEol improves taxpayer compliance is acceptable. An increase in state

revenue can occur if the level of tax compliance is high. AEol can be momentum in increasing state revenue while increasing taxpayer compliance (Dahlan 2020b).

### The Effect of the Automatic Exchange of Information Systems on the Green Economy

For the impact of AEol on the green economy, a positive beta value of 0.514, a p-value of 0.000 ( $p < 0.05$ ), and a t-statistic of 7.135 ( $p > 1.96$ ). Thus, H2 can be tolerated and AEol will benefit GE.

### The Influence of the Green Economy on Taxpayer Compliance

A positive beta value of  $p = 0.248$ , a t-statistic of 2.402 ( $p > 1.96$ ), and a p-value of 0.017 ( $p < 0.05$ ) were obtained for the influence of the green economy on taxpayer compliance. This means that H3 which states that the green economy has a positive effect on taxpayer compliance is acceptable.

### The Effect of the Automatic Exchange of Information Systems through the Green Economy on Taxpayer Compliance

A positive beta value of 0.127, a p-value of 0.035 ( $p < 0.05$ ), and a t-statistic of 2.113 ( $p > 1.96$ ) are the findings of the influence of AEol on taxpayer compliance through the green economy (table 10). H4 which states that AEol improves taxpayer compliance through a green economy is acceptable.

**Table 10** Indirect Effect

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values
Automatic Exchange of Information_ -> Green Economy_-> Kepatuhan Wajib Pajak_	0.127	0.141	0.060	2.113	0.035

PLS-SEM 3.2.9 data source processed by the author

## CONCLUSION

Based on testing and hypothesis analysis, this study concludes that several factors can affect the movement of taxpayer compliance in the current environmentally friendly era. The AEol (Automatic Exchange of Information) system and the green economy are some of the factors that have proven effective in increasing taxpayer compliance. In addition, the existence of the AEol system that has existed since the beginning shows that the AEol system has existed from the beginning in supporting sustainable growth movements, one of which is a carbon tax that can reduce carbon dioxide emissions, which will benefit taxpayers if they are compliant. In addition, the AEol System has a positive effect on the green economy. Thus, the implementation of the AEol System can support a sustainable economy and protect the environment. In addition, through the green economy, the AEol System has a positive effect on taxpayer compliance, so that taxpayers will support sustainable growth by paying taxes obediently.

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