THE INFLUENCE OF TAX SOCIALIZATION, TAX KNOWLEDGE AND THE APPLICATION OF THE E-FILLING SYSTEM ON TAXPAYER COMPLIANCE IN STUDENTS AT UNIVERSITAS PAMULANG

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Abstract
Taxation serves as the principal source of revenue for countries and plays a crucial role in promoting community welfare during the development process. Over time, the number of taxpayers has been steadily increasing, leading to a corresponding rise in tax revenue. This research aims to investigate the impact of tax socialization, tax knowledge, and the implementation of the e-filing system on taxpayer compliance. The study focuses on students enrolled in the accounting program at Pamulang University. A sample of 105 students from the accounting program at Pamulang University participated in the study, and primary data were collected through the distribution of questionnaires to the respondents. Multiple linear regression analysis was utilized to analyze the data. The findings of the study indicate the following: 1) Tax socialization significantly influences taxpayer compliance, as evidenced by an F statistic of 34.985 with a significant value of 0.000. 2) Tax socialization positively impacts taxpayer compliance with a significance level of 0.003. 3) Tax knowledge, on the other hand, does not significantly affect taxpayer compliance, as indicated by a significance level of 0.691. 4) The application of the e-filing system has a positive and significant effect on taxpayer compliance. 5) When considered together, tax socialization, tax knowledge, and the application of the e-filing system have a collective significant effect of 0.000 on taxpayer compliance among students at Pamulang University.

Keywords: *E-Filling System, Taxpayer Compliance, Tax Knowledge, Tax Socialization*

1. INTRODUCTION

Taxation serves as the primary source of income for the country and plays a vital role in fostering community welfare through various means, including the provision of essential services such as education, transportation, healthcare, and public infrastructure. The impact of taxes can be felt directly or indirectly in daily life, benefiting individuals and society at large.

Tax socialization is a process that influences individuals' attitudes and behaviors to align with the prevailing tax norms in their surroundings. By promoting tax socialization, taxpayers' awareness of their tax obligations is heightened, leading to greater compliance with tax regulations. Effective and intensive tax socialization initiatives undertaken by tax authorities can contribute to increased taxpayer knowledge and compliance. These initiatives may involve various activities, such as conducting seminars for different professions, providing training for both public and private sectors, displaying tax-related banners, broadcasting public service advertisements on television, and organizing tax awareness events on campuses to educate students about taxes.

Moreover, students, as future taxpayers, should be equipped with a solid understanding of tax fundamentals through tax education roadshows. To support these socialization efforts, tax authorities can implement helpful facilities, including a dedicated tax website (http://www.pajak.go.id/), tax-related magazines and journals, call centers, SMS services for tax inquiries, complaint centers, and more. The combination of comprehensive tax education and accessible resources can enhance taxpayer engagement and facilitate compliance with tax obligations.

In Indonesia, the tax system operates under the self-assessment system, which grants taxpayers the responsibility of calculating their tax liability, determining withheld taxes, making tax payments, and reporting to the Tax Office in accordance with established regulations. To modernize tax service administration and keep up with the digital era, tax reform initiatives have been promoted, emphasizing the use of information and communication technology. As part of this reform, the e-filing system has been implemented.

E-Filing refers to the electronic submission of Tax Returns (SPT) through an online platform, accessible via the official website of the Directorate General of Taxes or through an Electronic SPT Service Provider (Application Service Provider). The e-filing service is integrated within the DJP Online platform, providing facilities for taxpayers to submit tax returns electronically, including the use of the Loader e-SPT for online submission of tax returns without the need to visit the Tax Office (Suandy, 2016).

Tax knowledge is identified as a significant factor influencing taxpayer compliance. Understanding the importance of tax knowledge can enhance taxpayer compliance. Tax knowledge involves a learning process to educate taxpayers about taxation, leading to improved attitudes and behaviors towards tax obligations (Yulianawati, 2011). However, despite efforts to promote tax compliance, data from the Directorate General of Taxes indicates that as of May 1, 2020, only 65% of individual taxpayers had formally complied by submitting approximately 10.3 million tax returns. There were still around 6.3 million individual taxpayers who had not yet fulfilled their tax return obligations (Source: https://news.ddtc.co.id/).

Attribution Theory proposes that our judgments of individuals are influenced by the meaning we ascribe to their behaviors. When observing someone's behavior, individuals try to determine whether it is caused by internal factors (within the individual's control) or external factors (influenced by the situation or environment) (Robbins et al., 2013).

Compliance theory explains the condition in which a person follows orders or rules. In the context of taxation, compliance refers to a taxpayer's responsibility to fulfill all taxation obligations and exercise their taxation rights, driven by awareness of their tax duties while adhering to established laws and regulations (Tahar & Rachman, 2014).

Taxation involves citizens making mandatory contributions to the state, which are required by law and do not result in direct compensation. These tax payments support national development, progress, and general welfare for the population (Kamaroellah, 2017).

Tax socialization is the activity of providing insight, understanding, information, and guidance to the public and taxpayers to enhance their knowledge of taxation and tax laws, conducted by the Directorate General of Taxes (Sulistyo, 2020).

Tax knowledge refers to the understanding taxpayers have about their tax rights and obligations, tax rates, tax sanctions, Taxpayer Identification Number (NPWP), Non-Taxable Income (PTKP), and the process of paying and reporting taxes. It is crucial for taxpayers to possess adequate tax knowledge to determine appropriate tax-related behaviors (Ermawati & Afifi, 2018) (Rosyida, 2018).

The e-filing system enables taxpayers to submit Annual Tax Returns electronically through an online platform via the official website (www.pajak.go.id) or an Application Service Provider (ASP) company after prior registration to obtain an e-FIN. The e-filing system aims to simplify and expedite the tax return submission process, eliminating the need for taxpayers to physically visit the Tax Office. It is expected that the ease and efficiency brought about by this system will lead to increased taxpayer compliance (Directorate General of Taxes Regulation Number PER1/PJ/2014).

Taxpayer compliance refers to the condition where taxpayers dutifully fulfill their rights and obligations in paying taxes by adhering to applicable laws, regulations, and tax procedures without violations. Enhancing taxpayer compliance is crucial to achieving desired tax revenue targets (Putra & Mansur, 2018).

Given the background and phenomena described above, this study aims to analyze the impact of taxation socialization, tax knowledge, and the application of the e-filing system on taxpayer compliance among students in the accounting program at Pamulang University.

2. RESEARCH METHODS

This research follows a quantitative approach with a cause-and-effect method (Sugiyono, 2018). It was conducted at Pamulang University from October 2022 to June 2023. The dependent variable studied is Taxpayer Compliance (Y), while the independent variables are Tax Socialization, Taxation Knowledge, and Application of the E-Filing System. The population consists of students in the faculty of economics, undergraduate accounting study program at Pamulang University, and the sample is selected using the Slovin formula. Data analysis includes descriptive statistics and SPSS software for validity, reliability, regression, and hypothesis testing. Descriptive statistics provide an overview of the data, such as mean and standard deviation (Ghozali, 2016). The study aims to understand the impact of audit complexity, financial distress, and institutional ownership on audit report lag.

3. RESULTS AND DISCUSSION
3.1. Research Results
3.1.1 Data Quality Test
1) Validity Test

Table 1. Validity Test Result

Variable	Indicator	r statistic	r table
Tax Socialization	X1.1	,591[**]	0.1614
	X1.2	,652[**]	
	X1.3	,792[**]	
	X1.4	,789[**]	
Tax Knowledge	X2.1	,559[**]	0.1614
	X2.2	,578[**]	
	X2.3	,565[**]	
	X2.4	,630[**]	
E-Filling System Implementation	X3.1	,679[**]	0.1614
	X3.2	,667[**]	
	X3.3	,619[**]	
	X3.4	,665[**]	
Taxpayer Compliance	Y1	,784[**]	0.1614
	Y2	,856[**]	
	Y3	,796[**]	

From the table above, it can be seen that the research results show that 4 question items in the Taxation Socialization variable are declared valid. 4 question items in the Tax Knowledge variable are declared valid. 4 question items in the E-Filling System Implementation variable are declared valid. 3 question items in the Taxpayer Compliance variable are declared valid. This is because the correlation coefficient or r statistic> r table.

2) Reliability Test

Table 2. Realibility Test Result

Variable	Cronbach's Alpha	N of Item	Description
Tax Socialization	0,765	4	Reliable
Taz Knowledge	0,676	4	Reliable
Implementation of E-Filling System	0,720	4	Reliable
Taxpayer Compliance	0,867	3	Reliable

Based on table 2 above, it is concluded that the four research instruments have met the reliability requirements, because the Cronbach alpha value> 0.60 (Reliable). So, it can be concluded that the items of questions used by researchers in this study are reliable or can be used as instruments for further research.

3.1.2. Classical Assumption Test
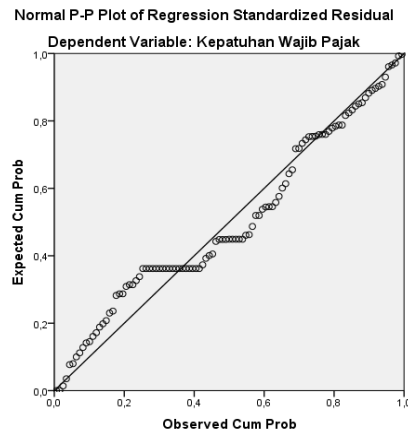1) Normality Test

Figure 1. Normal Probability Plot Test Result

Based on the P-plot graph above, it can be conveyed that the data spreads around the diagonal line and follows the direction of the diagonal line. So that the regression model can be said to fulfill the assumption of normality.

Table 3. Normality Test Result using Kolmogorov-Smirnov

		Unstandardized Residual
N		105
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	1,06106007
Most Extreme Differences	Absolute	,112
	Positive	,100
	Negative	-,112
Kolmogorov-Smirnov Z		1,152
Asymp. Sig. (2-tailed)		,140
a. Test distribution is Normal.		
b. Calculated from data.		

The results of the normality test using the One Sample Kolmogorov Smirnov Test show a value of 0.140 and greater than 0.05, so it can be concluded that the research data obtained and processed are normally distributed.

2) Multicollinearity Test

Table 4. Multicollinearity Test Result

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	1,349	1,292		1,044	,299		
Tax Socialization	,191	,063	,245	3,040	,003	,746	1,341
Tax Knowledge	,034	,085	,035	,398	,691	,633	1,580
E-Filling Implementation System	,465	,073	,551	6,390	,000	,654	1,529

a. Dependent Variable: Taxpayer Compliance

Based on the results of multicollinearity testing in table 4, it can be seen that the VIF value of the tax socialization variable is 1.341, while the tax knowledge variable is 1.580, and the e-filling system application variable is 1.529. So it can be known that the VIF value on each variable is <10. It is also known that the tolerance value of the tax socialization variable is 0.746, while the tax knowledge variable is 0.633, and the e-filling system application variable is 0.654. So it can be seen that the tolerance value of each variable is> 0.01. This proves that there is no multicollinearity problem in these variables.

3) Heteroscedasticity Test

Table 5. Heteroscedasticity Test Result

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	2,036	,621		3,276	,001
Tax Socialization	-,021	,041	-,063	-,498	,620
Tax Knowledge	,010	,044	,032	,238	,812
E-Filling Implementation System	-,063	,038	-,200	-1,660	,100

a. Dependent Variable: Abs_RES

It can be seen that the e-filling application variable has a significance value of more than 0.05, namely 0.620, the tax knowledge variable has a significance value of more than 0.05, namely 0.812, the tax socialization variable has a significance value of more than 0.05, namely 0.100, so it can be concluded that there is no heteroscedasticity problem in the regression model because all variables have a significance value of more than 0.05.

4) Multiple Linear Regression Test

Table 6. Multiple Linear Regression Test Result

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	1,349	1,292		1,044	,299
Tas Socialization	,191	,063	,245	3,040	,003
Tax Knowledge	,034	,085	,035	,398	,691
E-Filling Implementation System	,465	,073	,551	6,390	,000

a. Dependent Variable: Taxpayer Compliance

Based on the linear regression output in table 6 above, the multiple analysis model can be formulated as follows:

$$Y = (1,349+0,191+0,034+0,465+e)$$

The model can be summarized as follows:
1. The constant value of 1.349 means that if the socialization of taxation (X1), taxation knowledge (X2) and the application of the e-filling system (X3) the value is 0, then the taxpayer compliance (Y) value is 1.349.
2. The regression coefficient value of the taxation socialization variable (X1) of 0.191 means that if the other independent variables are constant in value and the taxation socialization experiences an increase of 1%, then taxpayer compliance will increase by 0.191.
3. The regression coefficient of the tax knowledge variable (X2) of 0.034 means that if the other independent variables are constant and tax knowledge experiences an increase of 1%, then taxpayer compliance will increase by 0.034.
4. The regression coefficient value of the variable application of the e-filling system (X3) of 0.465 means that if the other independent variables are fixed and the application of the e-filling system increases by 1%, then taxpayer compliance will increase by 0.465.

5) The Coefficient of Determination (R^2)

Table 7. Coefficient of Determination Test Result
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,714[a]	,510	,495	1,07670

a. Predictors: (Constant), Implementation of E-Filling System, Tax Socialization, Tax Knowledge

The table above shows that the R square result is 0.495 or 49.5%, which means that the tax socialization variable, tax knowledge, and the application of the e-filling system affect taxpayer compliance by 49.5% and the remaining 50.5% is influenced by other variables outside the study.

6) F Statistical Test (Simultaneous)

Table 8. F Test Result

ANOVA[a]

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	121,674	3	40,558	34,985	,000[b]
Residual	117,088	101	1,159		
Total	238,762	104			

a. Dependent Variable: Taxpayer Compliance
b. Predictors: (Constant), E-Filling Implementation System, Tax Socialization, Tax Knowledge

Based on the table above, it shows that the calculated F value is 34.985 with a significant level of 0.000. To find the F table with the number of samples (n) 105, the number of variables (k) 4 and the significant level (α) 0.05. Then the df2 obtained is 101, with the calculation of df2 = n-k = 105-4 = 101. In this study using the F distribution table and a significance level of 0.05, the F table value of 3.09 was obtained.

Thus obtained from the results of the F test above, it can be explained that the value of F statistic 34.985> F table 3.09 with a significance of 0.000 <0.05, because the significance is less than 0.05, it can be concluded that the independent variables of taxation socialization, taxation knowledge, and the application of the e-filling system simultaneously affect taxpayer compliance.

7) Statistical T Test (Partial)

Table 9. T Test Result (Partial)

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	1,349	1,292		1,044	,299
Tas Socialization	,191	,063	,245	3,040	,003
Tax Knowledge	,034	,085	,035	,398	,691
E-Filling Implementation System	,465	,073	,551	6,390	,000

a. Dependent Variable: Taxpayer Compliance

Based on the data above, it is known that the number of samples (n) is 105, the significant level (α) is 0.05 and the degree of freedom is 101 with the calculation of df =

n-k = 105-4 = 101. In this study using the t distribution table and a significant level of 0.05 and obtained a value, namely t table of 1.983. From the results that can be explained partial testing for independent variables as follows:

Tax socialization variable has a t value of 3.040 with a significant value of 0.003. With these results it can be said that t statistic 3.040> t table 1.983 and has a significant value of 0.003 <0.05, then H1 is accepted, meaning that the Taxation Socialization variable (X1) partially affects taxpayer compliance (Y).

The taxation knowledge variable has a t value of 0.398 with a significant value of 0.691. With these results it can be said that t statistic 0.398 < t table 1.983 and has a significant value of 0.691> 0.05, then H2 is rejected, meaning that the Tax Knowledge variable (X2) partially has no effect on taxpayer compliance (Y).

The variable application of the e-filling system has a t value of 6.390 with a significant value of 0.000. With these results it can be said that t statistic 6.390> t table 1.983 and has a significant value of 0.000 <0.05, then H3 is accepted, meaning that the E-Filling System Implementation variable (X3) partially affects taxpayer compliance (Y).

3.2. Discussion
3.2.1. The Effect of Tax Socialization on Taxpayer Compliance

The results of tests conducted on the variable of tax socialization's impact on taxpayer compliance show that the t statistic is 3.040, which is greater than the t-table value of 1.983, with a significant value of 0.003, which is less than 0.05. These results indicate that tax socialization (X1) has a positive influence on taxpayer compliance (Y). The government's active role in conducting routine counseling and incentive-based training has increased public awareness of tax payments and the importance of taxes, thereby promoting taxpayer compliance.

This finding is supported by research by Tasum (2022), which also concluded that tax socialization positively affects individual taxpayer compliance, especially during the COVID-19 pandemic when the active role of the government in tax awareness efforts became crucial. However, it is worth noting that some other studies by Ainul (2021), Farah & Sapari (2020), Gultom et al. (2022), Veronica (2015), Wahyono et al. (2018), and Siahaan & Halimatusyadiah (2018) did not find a significant effect of tax socialization on taxpayer compliance. Despite these differing results, the hypothesis H1, which suggests that tax socialization has a partial effect on taxpayer compliance, is accepted based on our findings.

3.2.2. The Effect of Tax Knowledge on Taxpayer Compliance

The tests conducted on the tax knowledge variable's impact on taxpayer compliance show that the t statistic is 0.398, which is less than the t-table value of 1.983, with a significant value of 0.691, which is greater than 0.05. These results indicate that tax knowledge (X2) does not have a positive effect on taxpayer compliance (Y). The lack of sufficient tax knowledge among students regarding tax information and obligations might lead to their inadequate understanding of taxation, impacting their decision-making related to tax compliance.

These results are consistent with research conducted by Arrahman (2021) and Fitrianingsih et al. (2018), which also found that tax knowledge does not significantly

influence taxpayer compliance. However, they contradict studies by Khasanah & Yushita (2016), Nugroho et al. (2016), Oladipupo & Obazee (2016), Erwanda et al. (2019), H. R. Handayani & Setianingrum (2022), Kusmeilia et al. (2019), Lestari & Yushita (2017), and Zulhazmi & Kwarto (2019), which established a positive impact of tax knowledge on taxpayer compliance. Based on these findings, the hypothesis H2, which suggests that tax knowledge has a partial effect on taxpayer compliance, is rejected.

3.2.3. Implementation of the E-Filling System on Taxpayer Compliance

Tests on the application of the e-filing system's impact on taxpayer compliance show that the t statistic is 6.390, which is greater than the t-table value of 1.983, with a significant value of 0.000, which is less than 0.05. These results demonstrate that the Application of the E-Filing System (X3) has a positive effect on taxpayer compliance (Y). The e-filing system's advantages, such as quick and accurate calculations, user-friendly interfaces, complete data submissions, and environmental friendliness, contribute to forming a positive attitude among taxpayers, leading to increased compliance in reporting tax returns.

These findings align with research by Awaloedin & Maulana (2018), Aqiila & Furqon (2021), Fadilah & Sapari (2020), and Mochtar (2020), which also found a positive and significant effect of the e-filing system on individual taxpayer compliance. Additionally, Ahmad et al. (2019) emphasized the impact of the e-filing system on taxpayer compliance. Consequently, the hypothesis H3, suggesting that the implementation of the E-Filling System partially affects taxpayer compliance, is accepted.

3.2.4. The Effect of Tax Socialization, Tax Knowledge, and Implementation of the E-Filling System on Taxpayer Compliance

The combined effect of tax socialization, tax knowledge, and the implementation of the e-filing system on taxpayer compliance was tested, yielding a calculated F value of 34.985, which is greater than the F-table value of 3.09, with a significant value of 0.000, less than 0.05. This indicates that all three independent variables, namely tax socialization, tax knowledge, and the implementation of the e-filing system, have a simultaneous effect on taxpayer compliance.

These results are consistent with research conducted by Agustini & Widhiyani (2019), which emphasized the positive effect of tax socialization on individual taxpayer compliance. Moreover, other studies by Rosyida (2018) and K. R. Handayani & Tambun (2016) concluded that tax knowledge has a positive effect on taxpayer compliance. Additionally, research by Awaloedin & Maulana (2018) and Aqiila & Furqon (2021) supported the positive impact of the e-filing system on individual taxpayer compliance. Thus, the hypothesis H4, suggesting that tax socialization, tax knowledge, and the implementation of the E-Filling System simultaneously affect taxpayer compliance, is accepted.

4. CONCLUSION

Based on the data and test results obtained in this study, it can be concluded that tax socialization has a significant and positive effect on taxpayer compliance. This indicates that the government's efforts to raise taxpayer awareness through routine counseling and incentive-based training have a beneficial impact on taxpayer compliance. Thus, the hypothesis H1, which proposed a positive effect of tax socialization on taxpayer compliance, is supported and accepted.

On the other hand, tax knowledge was found to have a partial but insignificant effect on taxpayer compliance. This suggests that the level of tax knowledge among students in this study did not significantly influence their compliance with tax obligations. As a result, the hypothesis H2, which suggested a positive effect of tax knowledge on taxpayer compliance, is not supported and rejected.

However, the application of the E-Filling System was found to have a significant and positive effect on taxpayer compliance. The convenience and advantages offered by the e-filing system, such as quick and accurate calculations and user-friendly interfaces, contributed to higher levels of taxpayer compliance. Therefore, the hypothesis H3, proposing a positive effect of the e-filing system on taxpayer compliance, is supported and accepted.

Furthermore, when considering tax socialization, tax knowledge, and the implementation of the E-Filling System together, they were found to have a simultaneous and significant effect on taxpayer compliance. This implies that these three factors collectively influence taxpayer compliance. Thus, the hypothesis H4, suggesting the simultaneous effect of tax socialization, tax knowledge, and the e-filing system on taxpayer compliance, is supported and accepted.

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