

# The Impact of Implementation of the E-Filing System and the Level of Tax Understanding on Individual Taxpayer Compliance with Tax Socialization Acts a Moderating Variable

(A Case Study of Employees at PT Publisher Erlangga)

Andini Fatika Herina<sup>1</sup>; Nurul Hidayah<sup>2</sup>

Department of Accounting, Mercu Buana University, Jakarta, Indonesia

**Abstract:-** The aim of this research is to determine the effect of implementing the e-filing system and the level of understanding of taxation on individual taxpayer compliance with tax socialization as a moderating variable. In this research, the effect of implementing the e-filing system and the level of understanding of taxation are independent variables, and individual taxpayer compliance is the dependent variable. Employees at PT Publisher Erlangga are the population in this study. This research uses a quantitative approach with data collection techniques using questionnaires distributed online to individual taxpayers at PT Publisher Erlangga. Based on the results of the Slovin formula calculation, the number of samples used in this research was 90 individual taxpayers who worked at PT Publisher Erlangga. The research results show: (1) Application The E-filing system has an effect positive and significant to obedience must personal tax to employees at PT Publisher Erlangga . (2) Level of Understanding Taxation influential positive and significant to Individual Taxpayer Compliance to employees at PT Publisher Erlangga. (3) Socialization taxation can moderate or strengthen in a way negative influence application of e-filing to obedience must personal taxes on employees at PT Publisher Erlangga . (4) Socialization taxation can moderate or strengthen in a way negative level understanding taxation to obedience must personal taxes on employees at PT Publisher Erlangga .

**Keywords:-** E-Filing, Understanding Taxation, Tax Socialization, Individual Taxpayer Compliance, Individual Taxpayer Compliance.

## I. INTRODUCTION

Income tax is a crucial source of revenue for Republic Indonesia (RI), as it is derived from the people. This contributes to improving Indonesian society's harmony and peace. Taxes play a direct or indirect part in everyday life. Facilities for health care, education, transportation, and basic infrastructure are among the benefits of taxes. A system change implemented by the Directorate General of Taxation (DJP) is the self-assessment system. According to Rahayu (2017), the Self Assessment System is a taxation tool that allows taxpayers to estimate, compute, pay, and disclose their own tax obligations. As a result, taxpayer compliance is now essential to the tax system's success..

Tax compliance is the willingness of the Taxpayer to fulfill his obligations in accordance with the applicable Tax Law without the need for thorough investigation, examination, threats and warnings as well as the application of sanctions (punishment or administration) if the Taxpayer is willing to fulfill his tax obligations, it is expected to increase State revenue. so that national development can continue (Tarmidi et al., 2017) .

The degree of required compliance is demonstrated by the reality in Indonesia. Personal taxes are still not the best option. The habit of delaying filing one's yearly tax return, filing it late, or even purposefully failing to file the tax, is indicative of non-compliant conduct. The self-assessment system, albeit temporary, requires the people to participate actively in fulfilling their tax obligations. Appropriate timing in the convey Letter Announcement (SPT) tax is one of the requirements for complying taxpayers. In actuality, though, a large number of individual taxpayers continue to file their annual SPT returns after the deadline. This is evident from the ratio table that documents formal conformity with Indonesia's 2019–2020 WPOP Annual SPT submission:

Table 1 Formal Compliance Ratio for Annual Tax Returns

Year	Type of Taxpayer	Number of WPOP required to submit SPT	Receipt of WPOP SPT	Compliance Ratio
2019	Employee	-	-	73.2%
	Non Employees	-	-	75.31%
2020	Employee	14.17 million	12.10 million	85.42%
	Non Employees	3.33 million	1.75 million	52.45%

According to statistics on ratio obedience formal delivery SPT Annual WPOP, ratio's obedience never achieved 100% between 2019 and 2020. This indicates that the WPOP Annual SPT was never received in the full amount required by the final tax reporting date. Matter That This Show Still Has A Lot of WPOP That Needs SPT But Communicates SPT Not at the proper time, or not even reporting the SPT.

As seen by PT Publisher Erlangga's actualization, individual taxpayer compliance is still below ideal levels. The practice of postponing yearly SPT reporting in order to either file taxes late or not at all is an example of this non-compliant activity. Actually, some workers are still without NPWPs.

The Directorate General of Taxes and the President of the Republic of Indonesia introduced an electronic filling system or e-filing product. E-filing System Where Utilized in Compliance with Director General of Taxation Regulation Number: PER-1/PJ/2014 The process of delivering Letter Announcement Annual (SPT) or Announcement Extension SPT Annual electronically and in real time through a website is known as e-filing.

With implemented it system e-filing, expected can give comfort And convenience for Must Tax in prepare And submit SPT because it can be sent anytime and anywhere so can minimize cost And time Which used Must Tax For calculating, filling and submitting SPT.

It is imperative that taxpayers comprehend the tax system in order to increase their awareness and compliance with tax duties. Taxpayers who are less aware of regulations tend to be less compliant with tax obligations.

Government-implemented socialization taxes may also have an impact on taxpayer compliance. According to the Director General's Circular Tax Number: SE-98/PJ/2011, which outlines the Guidelines for Preparing Work Plans and the Tax Extension Activity Report, tax socialization is defined as an endeavor and a process that provides information on taxes in order to alter the public's knowledge, skills, and attitude and to encourage them to comprehend, be aware of, care for, and assist in fulfilling their tax obligations.

Procedure leading to compliance Whichever endeavor is lofty and sustained, it won't end. Because the amount of revenue taxes that may be collected increases with the height of obedience taxes, whether formal or material. A multitude of factors may impact potential issues with taxpayer compliance, including the existence of an

electronic filing system, the taxpayers' degree of comprehension of their own taxes, and socialization of taxes.

## II. LITERATURE REVIEW

### ➤ *Compliance Theory*

Tahar and Rachman (2014) assert that taxpayers have a duty to uphold their rights and meet their tax duties, as well as a responsibility to God, the government, and other parties. Incorrect One Method: The government used the DJP to modernize the tax administration system and improve taxpayer services by implementing service-based e-systems such as e-filing, e-registration, e-SPT, and e-billing.

### ➤ *Understanding Tax*

Law Republic Indonesia Number 28 Year 2007 about Provision General and System Method Taxation stated that the definition of tax is a mandatory payment to the government made by an individual, a body, or a force established by the Constitution, with no direct profit and used for needs. nation divided by population size and level of wealth.

### ➤ *Understanding E-filing*

According to the Director General of Taxes Regulation Number PER-01/PJ/2014, E-filing is a method of delivering tax returns (SPT) or extension announcements electronically. This process is carried out online and in real-time via the website.

According to Devina and Waluyo (2016), there are three criteria that can be used to evaluate a taxpayer's use of e-Filing: whether the taxpayer uses it consistently for all tax returns, whether the taxpayer uses it because it has features that make his job easier, and whether the taxpayer plans to use e-Filing going forward.

### ➤ *Knowledge Understanding Taxation*

Setyawati, 2013 believes that tax knowledge is the ability of a taxpayer to know good tax regulations For tariff tax based on Constitution Which they pay nor benefit tax Which useful for life they.

### ➤ *Recognizing That Obedience Requires Tax*

Specifically, tax compliance is the taxpayer's actions in reporting tax obligations in accordance with the provisions of the laws and regulations invitations and tax implementation regulations that apply in a country. This is how Decision Minister Finance No.544.KMK.04/2000 defines obedience taxation. "

➤ *Socialization Taxation*

Tax socialization is an effort made by the Director General of Taxes to provide knowledge to the public and especially Taxpayers to know everything about taxation, both regulations and tax procedures using appropriate methods according to Susanto in (Wahono, 2012: 80).

**III. CONCEPTUAL FRAMEWORK**

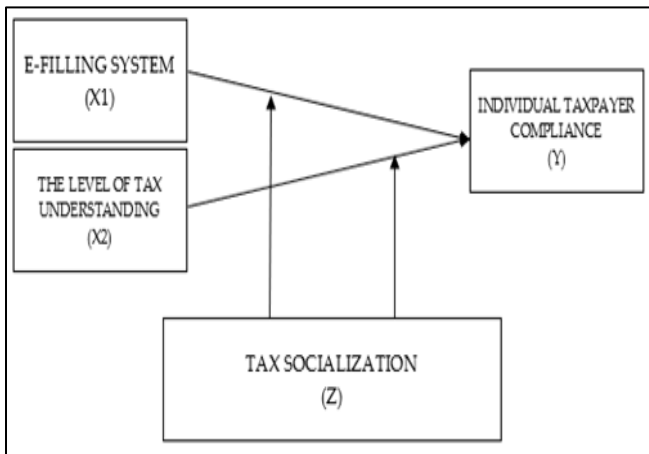


Fig 1 Conceptual Framework

➤ *Development Hypothesis*

Hypothesis according to Sugiyono (2019:63) is answer temporary regarding the problem formulation, because it is still temporary, it is needed data that corresponds to facts, this data can be obtained from good collection direct nor No direct. By Because That hypothesis on study This formulate:

- H1: Application System E-filing has a major and favorable impact on personal tax compliance.
- H2: Individual taxpayers' adherence is positively and significantly impacted by their level of comprehension of taxes.
- H3: The impact of system e-filing on individual taxpayer compliance is strengthened by socialization taxation as a variable moderator.
- H4: The impact of the degree of comprehension of taxation of required compliance on individuals' personal taxes is strengthened by socialization taxation as a variable moderation.

**IV. METHODOLOGY STUDY**

This author used quantitative research methodologies in their work. The author intends to employ the survey method as her study design. Examine This is an associative study. Since the goal is to evaluate the impact of e-filing and the degree of taxation comprehension on compliance, socialization taxation must be used as a moderating factor in the taxation of individuals.

Primary data is the source of data used in this study. Primary data was first gathered from the relevant party for analysis and to provide a solution to the problem under investigation. A questionnaire consisting of a set of statements was utilized to collect the primary data used in this study. has been organized using The goal is to gather data from PT Erlangga Publishers staff members.

➤ *Population And Research Sample*

Study population All of this must be paid in taxes, and PT Publisher Erlangga employs 895 taxpayers. The Purposive Sampling approach, a Non-Probability Sampling technique, was employed in this study by the researchers. This method is employed since not all samples meet the predetermined criteria that the author has established. The workers of PT Publisher Erlangga who used the e-filing system, had a Taxpayer Identification Number (NPWP), and were the selected samples for this study. The number of samples needed for this investigation was calculated using the Slovin formula (Durotun, 2016).

$$n = \frac{N}{1 + N(\epsilon)^2}$$

$$n = \frac{895}{1 + 895(0.10)^2}$$

$$= 89.94 (90)$$

Information :

n : number of samples

N: population number

e : percentage of allowance for inaccuracy due to sampling error that can still be tolerated (10%).

Based on the results of the Slovin formula calculation above, the number of samples used in this research was 90 individual taxpayers who worked at PT Publisher Erlangga.

➤ Operational Variables

Tabel 2 Operational Variables

Variable	Definition	Indicator
Implementation of E-Filing (X1)	E-Filing is a method of submitting SPT or notification of extension of Annual SPT electronically which is done online and in real time via the DJP website ( <a href="http://www.pajak.go.id">www.pajak.go.id</a> ) or application service provider or Application Service Provider (ASP). <b>(Directorate General of Taxes Number PER-1/PJ/2014)</b>	Speed in SPT reporting Saves more time and costs Faster calculations Ease of filling out SPT Completeness of SPT filling data Environmentally friendly <b>(Zulfa Simatur 2014:225)</b>
Level of Understanding of Taxation (X2)	Tax knowledge is information that taxpayers can use as a basis for acting, making decisions, and for pursuing certain directions or strategies in connection with the implementation of their rights and obligations in the field of taxation. <b>Lisnawati (2012)</b>	Know the function of taxes Understand payment procedures Know the tax penalties Tax payment location <b>Dewi Kusuma Wardani (2017)</b>
Individual Taxpayer Compliance (Y)	Tax compliance i taxpayer's actions in fulfilling his tax obligations by the provisions of the laws, tax-implementing regulations in force in a country. <b>(Siti Rahayu, 2013: 139)</b>	Pay taxes on time. Taxpayers do not have tax arrears. Taxpayers can find out the payment due date. Never violate applicable tax regulations. <b>Safri (2013)</b>
Tax Socialization (Z)	An effort and process to provide tax information to produce changes in people's knowledge, skills and attitudes so that they are encouraged to understand, be aware, care and contribute to carrying out tax obligations. <b>(Circular Letter of the Director General of Taxes Number: SE98/PJ/2011)</b>	Use of media in providing information Provision of tax materials and information Provision of information by officers in service offices Media used by officers in service offices Counseling by tax service offices. <b>(Arviana &amp; Indrajati, 2018; Pujiwisata et al., 2021; Putri &amp; Nurhasanah, 2019; Rahmat et al., 2020)</b>

V. DATA ANALYSIS

To determine the effect of implementing the e-filing system and the level of understanding of taxation on individual taxpayer compliance with tax socialization as a moderating variable for employees at PT Publisher Erlangga in this research the author used 7 measuring tools, namely:

The study conducted tests on Validity, Reliability, Classical Assumption, Multiple Linear Regression Analysis, Coefficient of Determination, Hypothesis Test t and MRA Test using Eviews version 12. A total of 90 questionnaires distributed, which 85 were collected and analyzed. Five questionnaires were not returned. Therefore, the study analyzed 85 questionnaires.

VI. ANALYSIS AND DISCUSSION RESULTS

A. Validity Test

85 respondents were given a questionnaire with 29 items as part of the validity testing process for this study. To facilitate computations, a tabulation of the questionnaire results scores was done prior to data validity testing. Following tabulation, the data is analyzed with version 12 of the Eviews program, yielding the following outcomes:

Table 3 Validity Test Results for Variable X1 (Implementation of the E-Filing System)

Variable	R <sub>tCount</sub>	R <sub>tabel</sub>	Information
X1.1	0.475	0.213	Valid
X1.2	0.555	0.213	Valid
X1.3	0.369	0.213	Valid

X1.4	0.507	0.213	Valid
X1.5	0.544	0.213	Valid
X1.6	0.591	0.213	Valid
X1.7	0.507	0.213	Valid
X1.8	0.389	0.213	Valid
X1.9	0.560	0.213	Valid
X1.10	0.508	0.213	Valid

Table 4 Validity Test Results for Variable X2 (Level of Understanding of Taxation)

Variable	$R_{\text{hitung}}$	$R_{\text{tabel}}$	Information
X2.1	0.811 _	0.213	Valid
X2.2	0,694 _	0.213	Valid
X2.3	0.859	0.213	Valid
X2.4	0.927 _	0.213	Valid
X2.5	0.737 _	0.213	Valid
X2.6	0.870	0.213	Valid

Table 5 Validity Test Results for Variable Y (Taxpayer Compliance)

Variable	$R_{\text{hitung}}$	$R_{\text{tabel}}$	Information
Y.1	0.579	0.213	Valid
Y.2	0.686	0.213	Valid
Y.3	0.849	0.213	Valid
Y.4	0.889	0.213	Valid
Y.5	0.857	0.213	Valid
Y.6	0.584	0.213	Valid
Y.7	0.534	0.213	Valid

Table 6 The Following is the Validity Test Results

Variable	$R_{\text{hitung}}$	$R_{\text{tabel}}$	Information
Z.1	0.765	0.213	Valid
Z.2	0.762	0.213	Valid
Z.3	0.665	0.213	Valid
Z.4	0.633	0.213	Valid
Z.5	0.621	0.213	Valid
Z.6	0.374	0.213	Valid

Based on the results of the validity test on variables X1, X2, Y and Z, all statements are declared valid because the value is  $r_{\text{hitung}} > r_{\text{tabel}} (0.213)$ . So it can be said that the statement instrument is declared valid and can be used in this research.

**B. Reliability Test**

When the Cronbach's alpha value is greater than 0.6, the element is deemed reliable. With the use of the Eviews software, the instrument's reliability was examined in this study, and the findings are as follows: Table 7 Reliability Test Results

Table 7 Operational Variable

Variable	Cronbach's Alpha	Cut Value	Reliability
X1	0.660	0.6	Reliable
X2	0.897	0.6	Reliable
Y	0.858	0.6	Reliable
Z	0.710	0.6	Reliable

Because the research's questionnaire's Cronbach's Alpha value is greater than the Standard Cronbach's Alpha value (0.6), which suggests that it is viable to measure the necessary variables, Table 7 analysis findings lead to the conclusion that the questionnaire has a satisfactory degree of reliability. and has the capacity to produce reliable data.

**C. Description of Respondent Characteristics**

Based on the results of data collection through distributing questionnaires, it turns out that the characteristics of the respondents are seen from:

➤ **Gender.**

Based on gender, the respondents' food in this study was classified as follows:

Table 8 Characteristics of Respondents based on Gender

No	Gender	Amount	Percentage (%)
1	Man	46	54%
2	Woman	39	46%
<b>Amount</b>		85	100%

Based on table 8, it can be seen that the gender of the respondents at PT Publisher Erlangga was 46 men or 54% and 39 women or 46% of the total number of respondents was 85 respondents.

➤ **Age**

Based on age, the respondents' diet in this study was classified as follows:

Table 9 Characteristics of Respondents based on Age

No	Age (years)	Amount	Percentage
1	18 - 28	28	33%
2	29 - 39	30	35%
3	40 - 50	20	24%
4	51 - 61	7	8%
<b>Total</b>		85	100%

Table analysis indicates that the majority of research participants—30, or 35% of the total—were between the ages of 29 and 39. Another significant proportion of participants—7, or 8%—were between the ages of 51 and 61. This indicates that the majority of PT Publisher Erlangga's individual taxpayers who took part in the study were middle-aged.

➤ **Section / Work Unit**

Based on work section/unit, the respondents in this study are classified in the following table:

Table 10 Characteristics of Respondents based on Field of Work

No	Part	Amount	Percentage (%)
1	PPIC	12	14%
2	accounting	13	15%
3	Digital Platforms	10	12%
4	I.T	9	11%
5	Marknas	13	15%
6	Editor	27	32%
7	Receptionist	1	1%
<b>Amount</b>		85	100%

Based on table 10, it can be seen that the share of employment of respondents at PT Publisher Erlangga is the PPIC section as many as 12 people or 14%, the accounting section as many as 13 people or 15%, the Digital Platform section as many as 10 people or 12%, the IT section as many as 9 people or 11 %, the National Marks section was 13 people or 15% and the editor section was 27 people or 32% of the total number of respondents of 85 respondents.

➤ **Income per Year**

Based on annual income, the respondents in this study are classified in the following table:

Table 11 Income per Year

No	Income per Year	Amount	Percentage
1	< 60,000,000	0	0%
2	Rp. 60,000,000 – Rp. 250,000,000	79	93%
3	Rp. 250,000,000 – Rp. 500,000,000	6	7%
<b>Total</b>		85	100%

The majority of respondents at PT Publisher Erlangga, or 79 respondents, had an annual income between Rp. 60,000,000 and Rp. 250,000,000, according to table 11. Income less than Rp 60,000,000 in a single figure. and six (7%) respondents had incomes between Rp. 250,000,000 and Rp. 500,000,000.

**D. Classic Assumption Test**

➤ **Data Normality Test**

The test to determine whether the data is normally distributed or not uses the Jarque-Bera (JB) test method. In this research, the probability level used is:  $\alpha = 0.05$ .

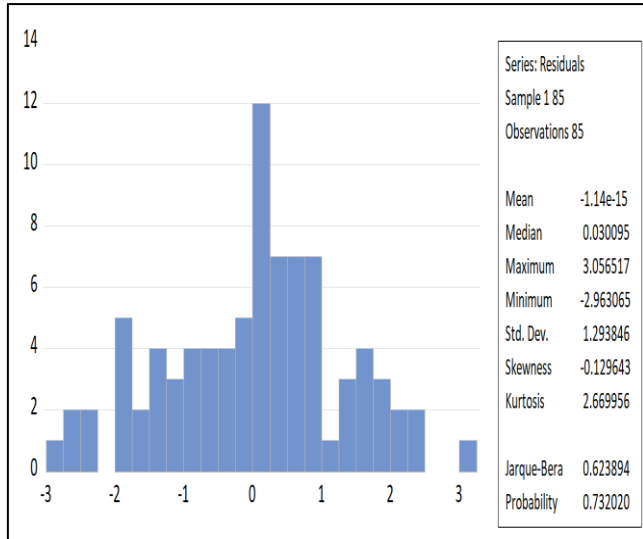


Fig 2 Data Normality Test Results

Based on Figure 2 the Jarque-Bera statistic has a probability value of 0.732020. Since the probability value is greater than 0.05, we cannot reject the null hypothesis. It can be said to be normally distributed.

➤ **Data Multicollinearity Test**

The value commonly used to show multicollinearity is a tolerance value  $\leq 0.10$  or a VIF value  $\geq 10$  (Ghozali, 2009). If the VIF value is not more than 10 and the tolerance value is not less than 0.1, then it can be said to be free from multicollinearity. The following are the results of the multicollinearity test carried out on the research variables:

Table 12 Multicollinearity Test Results

Sample: 185			
Included observations: 85			
Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	12.19306	338.6753	NA
X1	0.004142	213.8351	1.008283
X2	0.004745	84.00038	1.006682
Z	0.003950	53.42579	1.002048

It is clear from table 12's data that each independent variable's Centered VIF value is less than 10 or that its Tolerance value is higher than 0.10. Consequently, it can be deduced that the independent variables in this study do not exhibit a multicollinearity relationship.

➤ **Heteroscedasticity Test Results**

The heteroscedasticity test was It is clear from table 4.2's data that each independent variable's Centered VIF value is less than 10 or that its Tolerance value is higher than 0.10. Consequently, it can be deduced that the independent variables in this study do not exhibit a multicollinearity relationship. carried out using the Glejser test. To test whether there is heteroscedasticity, namely by comparing the significance of each independent variable in the eviews 12 output with the significance level used in this research, namely 0.05 or 5%. If the resulting probability value is less than 0.05, it indicates heteroscedasticity is occurring. On the other hand, if the resulting significance is more than 0.05, then heteroscedasticity does not occur.

Table 13 Heteroscedasticity Test Results

Heteroskedasticity Test: Glejser			
Null hypothesis: Homoskedasticity			
F-statistic	3.042717	Prob. F(3,81)	0.0335
Obs*R-squared	8.608772	Prob. Chi-Square(3)	0.0350
Scaled explained SS	9.252835	Prob. Chi-Square(3)	0.0261

Based on heteroscedasticity test results through white test can be known that mark probability amounting to 0.456 > 0.050. Therefore that, it can be concluded that heteroscedasticity does not occur in the independent variables used in this research.

➤ **Autocorrelation Test**

One method that can be used to detect whether there is autocorrelation is the Durbin-Watson Test. The Durbin-Watson test is only used for first order autocorrelation and requires an intercept (constant) according to (Ghozali, 2011)

Table 14 Autocorrelation Test Results

R-squared	0.450086	Mean dependent var	25.42353
Adjusted R-squared	0.429719	S.D. dependent var	2.316486
S.E. of regression	1.749339	Akaike info criterion	4.002269
Sum squared resid	247.8752	Schwarz criterion	4.117217
Log likelihood	-166.0964	Hannan-Quinn criter.	4.048504
F-statistic	22.09863	Durbin-Watson stat	1.761840
Prob(F-statistic)	0.000000		

According to the autocorrelation test results shown in Figure 4.4 above, the DW value was 1.7618. With 85 data points and 3 variables (K=3), the DW value and the Durbin-Watson value will be evaluated using a significance value of 0.05. Thus, the numbers are as follows:  $dL=1.5752$ ,  $dU=1.7210$ ,  $(4-dL)=2.4248$ , and  $(4-dU)=2.279$ . The  $dL$  value is also equal to  $dU=1.7210$ . The preceding computation's findings indicate that the DW value of 1.762 is situated between the values of 1.7210 and 2.2790 for  $dU$  and  $(4-dU)$ , or  $dU (1.7210) < DW (1.762) < 4-dU (2.2790)$ ,

so it can be said that the regression model employed in this study does not exhibit autocorrelation, leading to the assumption that the research model is autocorrelation-free.

➤ *Multiple Linear Regression Analysis*

In determining multiple linear regression, data processing is carried out using the eviews version 12 program and the data processed is only valid data. To see multiple regression, see the following table:

Table 15 Multiple Linear Regression Analysis

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	11.78453	3.875280	3.040950	0.0032
X1	0.162040	0.079180	2.046494	0.0439
X2	0.265774	0.084817	3.133498	0.0024

Based on eviews 12 calculations, then The constant coefficient value is 11.785, the regression coefficient value for implementing e-filing is 0.162, and the regression coefficient value for understanding taxation is 0.266. So it can be seen that the regression equation between the application of e-filing (X1) and understanding of taxation (X2) on individual taxpayer compliance (Y) is as follows:

$$Y = 11.7845326012 + 0.162040358354 * X1 + 0.265773642176 * X2 + e$$

➤ *Based on the Multiple Regression Equation above, the Following Conclusions can be Drawn:*

- Constant of 11.785 illustrates that if implementation of e-filing and understanding of taxation is equal to 0, n individual taxpayer compliance (Y) value is 11.785 units.
- Regression coefficient for e-filing implementation variable (X1) is 0.162 which means that for every change or increase of 1 (one) unit in implementation of e-filing system, individual taxpayer compliance will increase by 0.162. coefficient is positive between implementation of e-filing and individual taxpayer compliance, this means that better implementation of e-filing, better individual taxpayer compliance.
- The regression coefficient for the tax knowledge variable (X2) is 0.266, which indicates that individual taxpayer compliance will rise by 0.266 for each change or increase of 1 (one) unit of tax understanding. The correlation between individual taxpayer compliance and tax comprehension is positive, indicating that more tax understanding leads to higher individual taxpayer compliance.

➤ *Coefficient of Determination Test*

To determine the determination value, data processing uses the eviews version 12 program. The value of the coefficient of determination can be seen in the following table:

Table 16 Analysis of the Determination Coefficient

R-squared	0.155820	Mean dependent var	25.42353
Adjusted R-squared	0.135231	S.D. dependent var	2.316486
S.E. of regression	2.154169	Akaike info criterion	4.407343
Sum squared resid	380.5165	Schwarz criterion	4.493555
Log likelihood	-184.3121	Hannan-Quinn criter.	4.442020
F-statistic	7.567861	Durbin-Watson stat	1.781708
Prob(F-statistic)	0.000963		

This Results cans be seen that the Adjusted value the R-square is 0.13 or 13%, showing the percentage contribution of the influence of the independent variable to the dependent variable. The coefficient of determination obtained is 13%, meaning that the variables of implementing the e-filing system and understanding taxation have an effect of 13% on individual taxpayer compliance. Remaining 87% Influenced by other variables not examined by researchers.

➤ *The Determination Coefficient Test uses a Moderating Variable*

The value of the coefficient of determination using the moderating variable can be seen in the following picture:

Table 17 Analysis of the Determination Coefficient

R-squared	0.450086	Mean dependent var	25.42353
Adjusted R-squared	0.429719	S.D. dependent var	2.316486
S.E. of regression	1.749339	Akaike info criterion	4.002269
Sum squared resid	247.8752	Schwarz criterion	4.117217
Log likelihood	-166.0964	Hannan-Quinn criter.	4.048504
F-statistic	22.09863	Durbin-Watson stat	1.761840
Prob(F-statistic)	0.000000		

Table 17 Illustrates that the modified value The percentage contribution of the independent and moderating variables' influence to the dependent variable is indicated by the R-square, which is 0.43, or 43%. The variables of tax socialization, e-filing system installation, and comprehending taxes had an influence of 43% on individual taxpayer compliance, according to the derived coefficient of determination of 43%. Other factors not investigated by the researchers had an impact on the remaining 57%.

➤ *T Test*

T test or what is usually called a partial test is used to describe influence of independent variable on dependent variable individually with provision of a sig value. Less than 0.05 and calculated t is greater than t table, it is said that independent variable has a significant and influential effect on dependent variable. results of partial test (t test) in this study are as follows:



Table 18 Results of T Test Analysis

Sample: 185 Included observations: 85				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1.822944	3.491856	0.522056	0.6031
X1	0.179838	0.064356	2.794414	0.0065
X2	0.271806	0.068883	3.945887	0.0002
Z	0.413778	0.062849	6.583630	0.0000

➤ From the Processing Results shown in Figure 4.8, it can be Explained as Follows:

- $t_{hitung}$  is 2.794 according to the first hypothesis, with a degree of freedom of 81 ( $df=nk$ , or 81), a significance level of 5% or 0.05, we get  $t_{tabel} 1.98969$ , and therefore  $t_{hitung}$  is greater than  $t_{tabel}$  ( $2.794 > 1.98969$ ). The variable that implements e-filing has a significant influence on individual taxpayer compliance among employees at PT Publisher Erlangga, as indicated by the significance level in the table below 0.05 or 0.006.
- $t_{hitung}$  that it is 3.946 with a degree of freedom of 81 ( $df = nk$ , namely 81), a significance level of 5% or 0.05, get  $t_{tabel} 1.98969$ , so it  $t_{hitung}$  is greater than  $t_{tabel}$  ( $3.946 > 1.98969$ ). The significance level in the t test above is below 0.05 or 0.000, which means that the variable level of understanding of taxation has a significant influence on individual taxpayer compliance among employees at PT Publisher Erlangga.

➤ Moderator Regression Analysis (MRA) Test

Table 19 Moderator Regression Analysis (MRA) Test

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	6.494445	1.197339	5.424064	0.0000
X1	0.439660	0.055430	7.931872	0.0000
X2	0.761345	0.082465	9.232318	0.0000
Z	1.276606	0.043706	29.20910	0.0000
X1Z	-0.766694	0.149901	-5.114667	0.0000
X2Z	-1.011085	0.165524	-6.108382	0.0000

➤ Based on Figure 4.9, the Following Regression Equation is Obtained:

$$Y = a + Q_1 X_1 + Q_2 X_2 + Z + Q_4 X_1 * Z + Q_5 X_2 * Z + e$$

$$Y = 6.4944 + 0.4396 X_1 + 0.7613 X_2 + 1.2766 Z - 0.7666 X_1 * Z - 1.0110 X_2 * Z + e$$

➤ Based on the MRA Test Results, Conclusions can be Drawn:

- Based on the third hypothesis, we can see  $t_{hitung}$  that it is -5.114 with a degree of freedom of 81 ( $df = nk$ , namely 81), a significance level of 5% or 0.05, so we get  $t_{tabel} 1.98969$ , so it  $t_{hitung}$  is greater than  $t_{tabel}$  ( $-5.114 > 1.98969$ ). The significance level in the t test above is below 0.05 or 0.000, which means that the tax socialization variable can moderate or negatively strengthen the influence of the relationship between the implementation of the E-filing system and taxpayer compliance among employees at PT Publisher Erlangga.
- Based on the fourth hypothesis, we can see  $t_{hitung}$  that it is -6.1083 with a degree of freedom of 81 ( $df = nk$ , namely 81), a significance level of 5% or 0.05, so we get  $t_{tabel} 1.98969$ , so it is  $t_{hitung}$  greater than  $t_{tabel}$  ( $-6.1083 > 1.98969$ ). The significance level in the t test above is below 0.05 or 0.000, which means that the tax socialization variable moderates or negatively strengthens the influence of the relationship between the level of tax understanding on individual taxpayer compliance among employees at PT Publisher Erlangga.

## VII. DISCUSSION OF RESEARCH RESULTS

➤ The Impact of Putting the SE-Filing System into Practice on Individual Taxpayer Compliance Among Staff Members at PT Publisher Selangga

Based on data analysis findings, it is evident that PT Publisher Erlangga employees' individual taxpayer compliance has improved significantly as a result of the E-filing System's installation. This can be taken to mean that PT Publisher Erlangga personnel will be more compliant with individual taxation if the E-filing System has been deployed properly. The research findings are consistent with that of Lina Nurlala (2016), who found that the adoption of electronic filing had a major impact on taxpayer compliance. According to Nimas Ayu Sharini's research from 2017, the implementation of se-filing The taxpayer's own compliance is stronger than the good effect on taxpayer compliance, which is based on the more Impact ive implementation of se-filing.

➤ The Impact of the Level of Tax Understanding on Individual Taxpayer Compliance

The data analysis results indicate that staff at PT Publisher Erlangga have a good and significant impact on individual taxpayer compliance when it comes to their degree of comprehension of taxes. This suggests that staff of PT Publisher Erlangga will comply with individual taxpayer laws more frequently if the taxpayers have a high degree of tax knowledge. The study's findings are consistent with those of Nadhila Ghassani's (2020) research, which claims that tax knowledge has a favorable and substantial impact on individual tax compliance. The degree of tax knowledge and awareness among taxpayers relates to their tax-related contributions to the state for financing national development and other demands in order to attain justice and prosperity.

➤ *The Impact of Implementing the E-Filing System on Individual Taxpayer Compliance with Tax Socialization as a Moderating Variable*

Based on the results of data analysis, it shows that tax socialization can moderate or negatively strengthen the Impact of implementing e-filing on individual taxpayer compliance among employees at PT Publisher Erlangga. Tax socialization strengthens the negative relationship between the implementation of the E-filing system and individual taxpayer compliance, because it is assumed that, if socialization regarding taxation increases, then the implementation of the E-filing system will actually decrease.

The process of moderating is called quasi-moderating, and it involves moderating the link between the dependent variable—individual taxpayer compliance—and the independent variable—the deployment of the e-filing system. The research results are in line with research by Indri Setiyarini (2017) which states that tax socialization can moderate or negatively strengthen the Impact of the relationship between the implementation of the E-filing system and taxpayer compliance. This is assumed to be because taxpayers who have been able to apply their e-filing system generally already know the technicalities.

➤ *The Impact of the Level of Tax Understanding on Taxpayer Compliance with Tax Socialization as a Moderating Variable*

The data analysis results indicate that tax socialization has the potential to either positively or negatively influence employees at PT Publisher Erlangga's degree of tax understanding with reference to individual taxpayer compliance. The relationship between taxpayer compliance and tax socialization is negatively strengthened by tax socialization since it is thought that as taxation becomes more socialized, tax understanding would actually decline. Quasi-moderating refers to the moderating of the link between the dependent variable—individual taxpayer compliance—which is also an independent variable, and the independent variable, which is the degree of comprehension of taxes. The study's findings support Novrita Marsaulina's research, which found that tax socialization increases the impact of tax knowledge (Rio Johan Putra, 2018).

## VIII. CONCLUSION

### A. Conclusion

➤ *The Effect of Implementing the E-Filing System on Individual Taxpayer Compliance among employees at PT Publisher Erlangga*

Based on the results of data analysis, it shows that Application The E-filing system has an effect positive and significant to obedience must personal tax to employees at PT Publisher Erlangga. This can be interpreted, if the implementation of the E-filing System has been implemented well, then Individual Taxpayer Compliance among employees at PT Publisher Erlangga will experience an increase. Research result in line with research by Lina Nurlela (2016) states that the implementation of e-filing has

an effect significant to obedience must tax. In Nimas Ayu Sharini's research (2017) stated the application of e-filing has an effect positive to obedience must tax with based on more effective implementation of e-filing then will increase obedience must tax That Alone.

➤ *The Influence of the Level of Tax Understanding on Individual Taxpayer Compliance*

Based on the results of data analysis, it shows that Influence of Level of Understanding Taxation influential positive and significant to Individual Taxpayer Compliance to employees at PT Publisher Erlangga. This can be interpreted, if the Level of Understanding Taxation that taxpayers have is good, then Individual Taxpayer Compliance among employees at PT Publisher Erlangga will experience an increase. Research result in line with study Nadhila Ghassani (2020) stated that tax knowledge has a positive and significant effect on individual people's mandatory tax compliance. The level of understanding of taxation is the level of knowledge and thoughts of Taxpayers regarding their tax obligations to contribute to the State in meeting national financing and development needs in order to achieve justice and prosperity.

➤ *The Effect of Implementing the E-Filing System on Individual Taxpayer Compliance with Tax Socialization as a Moderating Variable*

Based on the results of data analysis, it shows that socialization taxation can moderate or strengthen in a way negative influence application of e-filing to obedience must personal tax on employees at PT Publisher Erlangga. Tax socialization strengthens the negative relationship between the implementation of the E-filing system and individual taxpayer compliance, because it is assumed that, if socialization regarding taxation increases, then the implementation of the E-filing system will actually decrease. The type of moderating is quasi moderating, which means moderating the relationship between the independent variable, namely the implementation of the e-filing system, and the dependent variable, namely individual taxpayer compliance, which is also an independent variable. Research result in line with research by Indri Setiyarini (2017) which states that socialization taxation can negatively moderate or strengthen the influence of the relationship between the implementation of the E-filing system and taxpayer compliance. This matter assumed Because must existing taxes can apply their e-filing system in a way general Already know technically.

➤ *The Influence of the Level of Tax Understanding on Taxpayer Compliance with Tax Socialization as a Moderating Variable*

Based on the results of data analysis, it shows that socialization taxation can moderate or strengthen in a way negative level understanding taxation to obedience must personal tax on employees at PT Publisher Erlangga. Tax socialization negatively strengthens the understanding relationship taxation on individual taxpayer compliance, because it is assumed that, if socialization about taxation increases, then understanding taxation actually it's getting lower. The type of moderating is quasi moderating, which

means moderating the relationship between the independent variable, namely the level of understanding of taxation, and the dependent variable, namely individual taxpayer compliance, which is also an independent variable. Research result in line with study study Novrita Marsaulina, Rio Johan Putra (2018) stated socialization taxation strengthen influence knowledge taxation.

## RECOMMENDATIONS AND SUGGESTION

### ➤ Recommendations

Based on results analysis that has been done, then can taken conclusion as following:

- Application The E-filing system has an effect positive and significant to obedience must personal tax to employees at PT Publisher Erlangga.
- Influence of Level of Understanding Taxation influential positive and significant to Individual Taxpayer Compliance to employees at PT Publisher Erlangga.
- Socialization taxation can moderate or strengthen in a way negative influence application of e-filing to obedience must personal tax on employees at PT Publisher Erlangga.
- Socialization taxation can moderate or strengthen in a way negative level understanding taxation to obedience must personal tax on employees at PT Publisher Erlangga.

### ➤ Suggestion

- Advice from variable application e-filing system, in fact whole application e-filing system has OK, however in matter save time For report tax Still need enhancement with method existing system must more improved.
- Advice from variable level understanding taxation, in fact whole understanding taxation has OK, however in matter penalty taxation especially For penalty must personal tax Still need enhancement with method give understanding to must taxes to understand procedures, sanctions and functions tax the.
- Advice from variable obedience must personal tax, in fact whole obedience must personal tax has OK, however in matter No have arrears tax For all type tax, except obtain permission For in installments or postpone payment tax Still need enhancement with method give education and socialization related arrears tax For all type tax owed.
- Advice from variable socialization taxation, in fact whole socialization taxation has OK, however in matter more easy understand about tax through guidance / guidance technical in a way direct Still need enhancement with method do counseling and outreach to must tax by officers tax.
- For companies, this research can be a reference for internal company management consider factor factor like application of e-filing, understanding taxation and socialization taxation in increase obedience must personal taxes within PT Publisher Erlangga.

- For future researchers, because the independent variables in this research are only two variables that influence taxpayer compliance, in the future it is hoped that they can add other variables and use different research models.

## REFERENCES

- [1]. Adhayati, ER, & Sulistyowati, E. (2021). *Influence Application E-Filling System and Public Understanding of the Internet Personal Taxpayer Compliance*. Journal Accounting Science and Research (JIRA), 10(2).
- [2]. Agustiniingsih, Wulandari. 2016. "Influence Implementation of E-filling, Level Understanding Taxation and Taxpayer Awareness of it Obedience Mandatory at KPP Pratama Yogyakarta". *Nominal Journal* vol 5 No.2 September 2016
- [3]. Devina, S., and Waluyo. (2016). *The Influence of Perceived Usefulness, Perceived Ease, Speed, Security, and Confidentiality as well as Taxpayer Information Technology Readiness on the Use of E-filing for Individual Taxpayers in Tangerang City, Karawaci District*. *Ultima Accounting*. Vol. 8 No. 1
- [4]. Directorate Tax General. 2016. *2016 Tax Revenue*.
- [5]. Directorate Tax General. 2015. *Individuals who are smart about taxes*. Jakarta: Ministry of the Republic of Indonesia. Jakarta.
- [6]. Fadhilatunisa, D. 2021. *Influence E-Filling System, E-Spt and Socialization Taxation To Taxpayer Compliance*. *Journal Business And Accounting Solar Elements*, 6(2), 108–119.
- [7]. of Finance Decree Number 544/KMK.04/2000 concerning *Mandatory Criteria Tax that can be Given Return Introduction Excess Minister of Finance Tax Payments Republic of Indonesia*. Jakarta.
- [8]. Director's Decision General of Taxes Number KEP-88/ PJ./ 2004 concerning *Submission of Notification Letter By Electronic (E-filling)*. Jakarta.
- [9]. Mardiasmo. 2016. *Indonesian Taxation 12th Edition Book 1*. Yogyakarta: Andi
- [10]. Noviani, Berlinda. 2018. *Influence Application E-Filing System Against Taxpayer Compliance with Socialization Taxation and Understanding the Internet as Moderating Variables*.
- [11]. Nurlaela, Lina. 2017. "Influence Implementation of E-Filling Obedience Taxpayers at KPP Pratama Garut". *Wahana Accounting Journal* vol 02 No.2 Year 2017.
- [12]. Minister of Finance Regulation Number 9/PMK.03/2018 concerning *Upper Change Minister of Finance Regulation Number 243/PMK.03/2014 concerning Letters Notification (SPT)*. Jakarta.
- [13]. Minister of Finance Regulation Number 192/PMK.03/2007 concerning *Procedures Taxpayer Determination With Criteria Certain In Order Return Introduction Payment of taxes*. Jakarta.
- [14]. Rahayu, Siti. 2013. *Indonesian Taxation : Concepts and Formal Aspects* Yogyakarta: Graha knowledge

- [15]. It's official, Siti. 2014. *Taxation Theory and Cases 8th Edition* . Jakarta: Salemba Four .
- [16]. Official, Siti 2017. *Taxation Theory and Cases 10th Edition* . Jakarta: Salemba Four .
- [17]. Setiyarini, Indri and Mohklas. 2017. *The Effect of Implementing the e-Filing System, Tax Knowledge on Taxpayer Compliance with Tax Socialization as a Moderating Variable* . JAB Vol. 3 No. 2. ISSN: 2502- 3497.
- [18]. Sugiyono . 2017. *Research Methods Quantitative , Qualitative , and R&D*. Bandung: Alfabeta, CV .
- [19]. Sugiyono . 2013. *Educational Research Method Approach Quantitative , Qualitative , and R&D*. Bandung: Alfabeta, CV
- [20]. Sugiyono . 2018. *Research Methods Combination (Mix Methods)* . Bandung: Alfabeta .
- [21]. Sujarweni , V. Wiratna . 2016. *Complete Review Study Accountancy with SPSS*. Yogyakarta: Pustaka Baru Press.
- [22]. Suprayogo. and Mhd. Hashmi. 2018. *The Effect of Implementing an E-filing System on Individual Taxpayer Compliance with Internet Understanding as a Moderating Variable at the Jakarta Jatinegara Pratama Tax Service Office*. Journal of Accounting and Taxation Scientific Communication 11(2):151-164.
- [23]. Tambun, Sihar and Yeny Kopong. 2017. *The Effect Of e-Filing On The Compliance Of Individual Taxpayers, Moderated By Taxation Socialization. South East Asia Journal Of Contemporary Business, Economics and Law*. ISSN: 2289-1560. Vol. 13 Issue 1. Pp. 45-51.
- [24]. Tambun , Sinar and Handayani , Kartika Ratna. 2016. “ *Influence Application E-Filling and Knowledge System Taxation To Taxpayer Compliance with Socialization as Moderating Variables* ”. Attestation vol 01 No.1 September 2016
- [25]. Tarmidi , D., Fitria, GN., Purwaningsih , S. 2017. *Analysis Tax Compliance : Taxpayer Perceptions of E-Filling* . Tax Accounting Media. Vol 2, No 2. ISSN: 2527-953X
- [26]. Constitution Number 16 of 2009, Concerning *General Provisions and Procedures How to Tax* .
- [27]. Constitution Number 28 of 2007, *Concerning Change Top Third Constitution Number 6 of 1983, General Provisions and Tax Procedures Definition of Taxpayer*.