



## ANALYSIS OF THE INFLUENCE OF DIGITAL TECHNOLOGY, TAX KNOWLEDGE, AND TAX SOCIALIZATION ON TAXPAYER COMPLIANCE IN TAX SERVICE OFFICE PRATAMA PRAYA

Rusdi<sup>1\*</sup>, Elvina Setiawati<sup>2</sup>, Baiq Nurafiza<sup>3</sup>

<sup>1,3</sup>Accounting, STIE AMM, Indonesia

<sup>2</sup>Accounting, STIE AMM, Indonesia

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CORRESPONDENCE\*:  
[rusdi.m85@gmail.com](mailto:rusdi.m85@gmail.com)

AUTHOR'S ADDRESS:  
Jalan Pendidikan 1 83125 Kec.  
Ampenan Nusa Tenggara Barat

### ABSTRACT

*This study aims to empirically examine the Effect Analysis of Digital Technology, Tax Knowledge, and Tax Socialization on Taxpayer Compliance at Tax Service Office Pratama Praya. So that the research variables consist of 3 (three) independent variables, namely Digital Technology (X1), Tax Knowledge (X2), and Tax Socialization (X3) and the dependent variable is Taxpayer Compliance (Y). The population of this study is individual taxpayers who are registered at Tax Service Office Pratama Praya. Samples were taken using a sampling technique that is incidental sampling. This study analyzed questionnaires from primary data derived from the answers of 100 individual taxpayers. Data were analyzed using SPSS 26. The results of this study indicate that Digital Technology has a significant effect on Taxpayer Compliance, Tax Knowledge has no significant effect on Taxpayer Compliance, and Tax Socialization has a significant effect on Taxpayer Compliance. The results of this study also show that the independent variables (Digital Technology, Tax Knowledge, Tax Socialization) are able to explain the dependent variable (Taxpayer Compliance) of 75.8%. While the remaining 24.2% Taxpayer Compliance is influenced by other variables outside this research model.*

**Keywords:** *Digital Technology, Tax Knowledge, Tax Socialization, And Taxpayer.*

## INTRODUCTION

As a developing country, Indonesia has development plans in all aspects of people's lives. The country needs funding sources to carry out development. One source of state funds and income is taxes. Taxes have an important role in the source of state revenue, because the state's largest income comes from the tax sector. Taxes themselves make a significant contribution to Indonesia's economic development and are an important source of public funding. The Directorate General of Taxes has made various efforts to maximize tax revenues, such as tax assessments that must be made by all individual and corporate taxpayers who have not fulfilled their tax obligations in accordance with tax regulations.

The DJP Nusa Tenggara Regional Office reported tax revenues in West Nusa Tenggara (NTB) of IDR 1.36 trillion for the first semester of 2022, an increase of 11.33% compared to the same period last year. According to the Head of the Nusa Tenggara DJP Regional Office, the tax revenue was collected from five Pratama Tax Service Offices (KPP) in the NTB region, namely KPP Pratama West Mataram, KPP Pratama East Mataram, KPP Pratama Praya, KPP Pratama Sumbawa Besar, and KPP Pratama Raba Bima (Awaludin, 2022).

Table 1.1

Number of Individual Taxpayers at KPP Pratama Praya

| Season | Number of Registered Taxpayers | Number of Reporting Taxpayers |
|--------|--------------------------------|-------------------------------|
| 2020   | 269.565                        | 38.358                        |
| 2021   | 281.963                        | 33.485                        |
| 2022   | 299.933                        | 35.608                        |

Resource : KPP Pratama Praya

Based on table 1.1 above, it can be seen that in 2020 the number of

registered individual taxpayers was 269,565 and reported 38,358. Then in the following year, namely 2021, the number of registered individual taxpayers was 281,963 and 33,485 reported. Meanwhile, in 2022 the number of registered individual taxpayers will be 299,933 and those reporting will be 35,608. The number of individual taxpayers at KPP Pratama Praya always experiences growth every year. However, compliance in fulfilling tax obligations is still said to be low. It can be seen from the table above that the number of registered individual taxpayers is greater than the number who report their taxes. This means that only half of the individual taxpayers in Praya are aware of their tax obligations.

Taxpayer compliance problems are often not timely reporting or deposits. Various problems range from tax arrears, late submission of tax returns, to tax avoidance by entrepreneurs and officials by fleeing their funds to low tax rate or tax-free countries. Of course, this has an impact on reducing government taxes (Fauzi et al., 2019). Apart from inaccuracies in reporting and deposits, frequent problems with tax avoidance have an impact on tax reductions received by the government. To overcome this problem is to follow step by step and make new efforts to prevent it (Khotmi, 2019).

## LITERATURE REVIEW

Several previous studies conducted by Sudrajat & Ompusunggu (2015), Yessica & Andayani (2021), and Djo (2022), showed that the use of Information Technology has an effect on Taxpayer Compliance. Meanwhile, according to research from Annisah & Susanti (2021), the research results show that the use of Information Technology has no effect on Taxpayer Compliance. The results of research conducted by

Wardani & Wati (2018), Haryanti et al., (2022), and Hilman (2022), show that Tax Knowledge influences Taxpayer Compliance. Meanwhile, according to research from Yulia et al., (2020), the research results show that Tax Knowledge has no effect on Taxpayer Compliance.

The results of research conducted by Sudrajat & Ompusunggu (2015), Wardani & Wati (2018), and Haryanti et al., (2022), show that Tax Socialization has an effect on Taxpayer Compliance. Meanwhile, according to research from Yulia et al., (2020), the research results show that Tax Socialization has no effect on Taxpayer Compliance.

## METHODS

The type of research used in this research is a quantitative research method. Meanwhile, the approach used in this research is an associative approach.

The data collection technique in this research uses a questionnaire method. The measurement scale used in this research uses a Likert scale.

The population of this research is all individual taxpayers registered at the Pratama Praya Tax Service Office (KPP). The total population of Individual Taxpayers registered with KPP Pratama Praya is 300,915 people as of January 2023. In this research, the sample was determined using the Slovin formula calculation. The amount taken is 100 taxpayers after calculating using slovin method.

The sampling technique used in this research was incidental sampling. Incidental sampling is a random sampling technique, namely anyone who happens to meet a researcher and if the person they meet can be used as a data source in research (Sugiyono, 2019).

The type of data used in this research is quantitative data. In this research, the type of data analyzed is the results of the respondents' answers which are processed in the form of statements in the form of a questionnaire. The data source used in this research uses primary data. This primary data is research data obtained directly from existing sources, namely individual taxpayers registered at KPP Pratama Praya using an instrument in the form of a questionnaire.

Data analysis in this research was carried out in several stages. The first stage was to test the validity of each question item in the questionnaire. In the second stage, a descriptive statistical analysis test was carried out, in the third stage a classical assumption test was carried out, and finally a hypothesis test was carried out using the multiple linear regression analysis method.

## RESULTS

Table 4.1. Hypothesis testing

| Model                                    | coefficients <sup>a</sup>   |            |                           |       |       |
|--|-----------------------------|------------|---------------------------|-------|-------|
|  | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig.  |
|  | B                           | Std. Error | Beta                      |       |       |
| (Constant)                               | 1.065                       | 0.150      |                           | 7.120 | 0.000 |
| Digital Teknologi (X <sub>1</sub> )      | 0.269                       | 0.079      | 0.313                     | 3.420 | 0.001 |
| Pengetahuan Pajak (X <sub>2</sub> )      | 0.046                       | 0.097      | 0.055                     | 0.473 | 0.637 |
| Sosialisasi Perpajakan (X <sub>3</sub> ) | 0.444                       | 0.080      | 0.556                     | 5.547 | 0.000 |

Based on the results of testing the Effect of Digital Technology on Taxpayer Compliance in the table above, the t test results are obtained which are needed to test the significance of constants and independent variables. The significance is  $0.001 < 0.05$ . This shows that Digital Technology has a significant effect on Taxpayer Compliance.

Based on the results of testing the Effect of Tax Knowledge on Taxpayer Compliance in the table above, the t test results are obtained which are needed to test the significance of constants and independent variables. Where the

significance is  $0.637 > 0.05$ . This shows that Tax Knowledge has no significant effect on Taxpayer Compliance.

Based on the results of testing the Effect of Tax Socialization on Taxpayer Compliance in the table above, the t test results needed to test the significance of constants and independent variables were obtained. Where the significance is  $0.000 < 0.05$ . This shows that Tax Socialization has a significant effect on Taxpayer Compliance.

## DISCUSSIONS AND CONCLUSIONS

This research was conducted with the aim of finding out how much analysis of the influence of digital technology, tax knowledge and tax socialization has on taxpayer compliance at KPP Pratama Praya. This research was conducted on taxpayers in Praya. Respondents who participated in this research were individual taxpayers. Data collection was carried out by distributing research questionnaires directly to respondents in Praya. The sample used in this research was individual taxpayers registered with KPP Pratama Praya with a sample size of 100 respondents.

The first hypothesis for this research is that Digital Technology has a significant effect on Taxpayer Compliance. Based on the results of the research that has been carried out, it can be seen from the results of the Digital Technology variable which has a significant effect on the Taxpayer Compliance variable. This is proven by the significant value obtained is  $0.001 < 0.05$ . So it can be concluded that the Digital Technology variable influences Taxpayer Compliance at KPP Pratama Praya. Digitalization of DJP services is an effort to change the way tax data is delivered and processed to become more modern and integrated. Utilization of information technology is

information technology that uses computers as a tool to process data into useful information. The use of information technology in the modernization of taxation, which is based on an e-system, can be expected to increase tax compliance and also increase public confidence in the current modern tax administration. With the use of information technology, taxpayers no longer need to come directly to the Tax Service Office (KPP) and can make it easier for taxpayers to fulfill their obligations. This means that digital technology in this era will make it very easy for taxpayers to carry out data access activities.

The results of this research are in line with previous research by researchers Sudrajat & Ompusunggu (2015), Yessica & Andayani (2021), and Djo (2022) which showed that Digital Technology has a significant effect on Taxpayer Compliance. And the results of this research are not in line with previous research by researchers Annisah & Susanti (2021) which showed that Digital Technology had no effect on Taxpayer Compliance.

The second hypothesis for this research is that Tax Knowledge has a significant effect on Taxpayer Compliance. The results of the research that has been carried out can be seen from the results of the Tax Knowledge variable which does not have a significant effect on the Taxpayer Compliance variable. This is proven by the significant value obtained of  $0.637 > 0.05$ . So it can be concluded that the Tax Knowledge variable has no effect on Taxpayer Compliance at KPP Pratama Praya. Tax knowledge is tax 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. This explains that the tax knowledge possessed by the taxpayer's educational background does not guarantee that the taxpayer will be more compliant in carrying out their tax obligations. This means that although tax knowledge is always increasing, when there is an issue of government corruption, people are reluctant to pay taxes. Based on interviews conducted with several respondents, although knowledge about taxes is always increasing, when they see government corruption, people are reluctant to pay taxes. Therefore, it is hoped that the government or tax officers will provide activities that can provide knowledge related to taxation to taxpayers, either through socialization or counseling or through the media so that taxpayers can properly understand taxation which will ultimately increase taxpayer compliance.

The results of this research are in line with previous research by researchers Yulia et al., (2020) which shows that Tax Knowledge has no significant effect on Taxpayer Compliance. And the results of this research are not in line with previous research by researchers Wardani & Wati (2018), Haryanti et al., (2022), and Hilman (2022) which showed that Tax Knowledge influences Taxpayer Compliance.

The third hypothesis for this research is that tax socialization has a significant effect on taxpayer compliance. The results of the research that has been carried out can be seen from the results of the Tax Socialization variable which has a significant effect on the Taxpayer Compliance variable. This is proven by the significant value obtained of  $0.000 < 0.05$ . So it can be concluded that the Tax Socialization variable influences Taxpayer Compliance at KPP Pratama Praya Central Lombok. Tax socialization

is an effort by the DJP to provide understanding, information and guidance to the public in general and taxpayers in particular regarding everything related to taxation and tax legislation. Tax socialization is expected to increase taxpayer compliance so that the amount of tax revenue can increase according to the target. Taxpayer compliance is a condition where taxpayers fulfill all their tax obligations. Increased taxpayer compliance can be seen from the increase in the number of taxpayers paying, reporting and submitting SPT, as well as the reduction in taxpayers who have arrears and have both administrative and criminal sanctions. Taxpayer compliance can be achieved with tax outreach carried out intensively and effectively by the DJP. This means that the more frequently tax outreach activities are carried out, the more taxpayers will know or understand the tax rules and sanctions. This increases the level of awareness of taxpayers in complying with tax regulations.

The results of this research are in line with previous research by researchers, Sudrajat & Ompusunggu (2015), Wardani & Wati (2018) and Haryanti et al., (2022) which showed that Tax Socialization has a significant effect on Taxpayer Compliance. And the results of this research are not in line with previous research by researchers Yulia et al., (2020) which shows that Tax Knowledge has no significant effect on Taxpayer Compliance.

## LIMITATIONS

This research uses Individual Taxpayers in KPP Pratama Praya only, it would be better for further research to examine Corporate Taxpayers in all KPP Pratama throughout the West Nusa Tenggara region. This research is expected to carry out the same research, by adding the same indicators, methods but with different units of analysis,

population and samples in order to obtain conclusions that support and strengthen the theories and concepts that have been built previously, both by the researcher and previous researchers.

Based on the research results and having gone through various stages and data analysis, the conclusion of this research is that digital technology has a significant effect on taxpayer compliance. Tax knowledge does not have a significant effect on taxpayer compliance. Tax socialization has a significant effect on taxpayer compliance.

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