Original Article

The Effect of E-Filing, Tax Sanctions, and Tax Socialization on Individual Tax Payer Compliance of Employees

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Abstract: The purpose of this research aims to ascertain the impact of e-filing, tax sanctions, and tax socialization on individual taxpayer compliance. This study's problem and frame of mind is whether there is an influence of e-filing, tax sanctions, and tax socialization as independent variables on individual taxpayer compliance as a dependent variable. This study used a causal method with primary data sources. The data collection technique uses a questionnaire distributed to 100 respondents as a sample. The object of this research is Individual Employee Taxpayers registered at KPP Pratama Serpong. The results of this study show that the variables of e-filing and tax socialization have a positive and significant effect on taxpayer compliance. In contrast, the variable of tax sanctions has a positive effect but is not significant on taxpayer compliance.

Keywords: E-Filing, Tax Sanctions, Tax Socialization, Taxpayer Compliance.

I. INTRODUCTION

The government requires a lot of funds to run and develop a country. There are several ways for the government to raise development funds, one of which is through tax collection. Law No. 28 of 2007 explains that taxes are required payments to the government that are due by people or organizations under coercive legal circumstances. They are paid without any kind of payment in kind and are utilized for state initiatives aimed at maximizing public wealth. That way, thus, it may be said that the rewards received by the people are not directly but in the form of infrastructure, public facilities, and the development of people's talents. Taxes have been regulated in legislation, so tax collection is mandatory and coercive. Tax payments help the government provide better facilities and infrastructure for the people.

As one of the sources of government revenue, taxes help the government finance people's facilities and infrastructure. Taxes are one of the sources of government spending for the benefit of the people, including development (Damanik & Sriwiyanti, 2020). By considering the interests of taxes for the wider community, a high level of taxpayer compliance is also needed so that development can run smoothly.

Based on the phenomenon in Indonesia, the level of compliance of taxpayers in Indonesia still has not reached expectations. As quoted in a Bisnis.com article on September 9, 2020, taxpayer compliance performance is still not as expected. The COVID-19 pandemic can cause this because face-to-face services at the Tax Service Office (KPP) were eliminated during the pandemic. Often the Indonesian government sets a target taxpayer compliance ratio of 85 percent, in accordance with the standards of the Organisation for Economic Co-Operation and Development (OECD). However, until the first semester of 2020, the taxpayer compliance ratio has never touched 80%. (Suwiknyo, 2020)

E-filing is one way for taxpayers to submit their Annual Tax Returns. Online and real-time e-filing process. The e-filing process is carried out through the website of the Directorate General of Taxes or application service providers (Application Service Providers, ASP) (Prakoso & Andriani, 2019). With e-filing, the effectiveness and efficiency of submitting Annual Tax Returns can be improved. This can be seen from the easier submission of electronic tax returns (e-SPT), increased accessibility, easier submission of e-SPT on holidays, personal and real-time verification, and saving of paper (Harjo, 2019).

Tax sanctions are a system that is used to ensure that taxpayers are motivated to adhere to tax laws. In other words, the existence of tax sanctions is expected to prevent taxpayers from violating tax regulations (Mardiasmo, 2019). In a sense, tax penalties will apply if the taxpayer fails to pay taxes as a consequence (Pohan, 2017).

Based on the Regulation of the Director General of Taxes PER-03/PJ/2013, tax socialization is an endeavor and procedure to supply companies, governments, and non-governmental organizations with tax information. Socialization carried out online and offline can provide a basis for understanding taxpayers as a basis for them to pay taxes (Rahayu, Taxation:

Concept, System, and Implementation, 2020). Tax socialization is one of the efforts of the Directorate General of Taxes (DGT) to foster taxpayers so that they understand taxation. This is always done by DGT in order to ensure that every taxpayer is compliant in carrying out their obligations.

The purpose of this study was to determine the connection between e-filing, tax sanctions, and tax socialization on taxpayer compliance at KPP Pratama Serpong. The reason for choosing KPP Pratama Serpong is because Serpong is one of Jakarta's satellite areas. Thus, it can be assumed that the Serpong area has a large number of taxpayers. In addition, research with e-filing variables, tax sanctions, and tax socialization on taxpayer compliance at KPP Pratama Serpong has never been carried out before. Based on these reasons, the author is interested in research related to "**The Effect of e-filing, Tax Sanctions, and Tax Socialization on Individual Employee Taxpayer Compliance at KPP Pratama Serpong**."

II. LITERATURE REVIEW

A) *Literature Review*
a. **Theory of Planned Behaviour (TPB)**
The Theory of Planned Behavior states that people will be more willing to enact certain behaviors when they know they can carry them out successfully (Ghozali, 25 Grand Theory, 2020). This theory is a development of the pre-existing Theory of Reasoned Action. The emergence of the desire to behave is caused by three things, namely behavioral beliefs that are suitable for discussing taxpayer compliance, normative beliefs that are suitable for discussing tax socialization, and control beliefs that are suitable for discussing tax sanctions.

b. **Technology Acceptance Model (TAM)**
Technology acceptance models generally explain individual acceptance of information technology systems (Ghozali, 25 Grand Theory, 2020). This theory was developed by Davis (1986) from the pre-existing Theory of Reasoned Action. The perception of practicality and ease of use is useful for discussing e-filing. With e-filing, taxpayers can use the system to carry out their tax obligations. However, taxpayers will only use the e-filing system if the system is easy to understand and use.

c. **Taxpayer Compliance**
When taxpayers follow every regulation and law that applies, fulfill all of their obligations, and employ all of their tax rights, they are said to be compliant. Tax compliance is divided into two, namely formal compliance and material compliance. Taxpayer compliance cannot be separated from the self-assessment system as the main key to tax collection (Pohan, 2017). Under the self-assessment system, taxpayers have complete control over the computation, deposit, and reporting of their own tax liabilities. The self-assessment system adopted by Indonesia to improve tax compliance can change people's attitudes so that they want to pay taxes voluntarily (Mauleny et al., 2020).

d. **E-Filing**
E-filing is an online media used to submit e-SPT prepared by Taxpayers (Harjo, 2019). With e-filing may facilitate taxpayers' submission process of their Annual Tax Return reports. Annual tax return reporting can be done from anywhere, regardless of the taxpayer's location.

E-filing is alleged to influence taxpayer compliance. E-filing is one-way taxpayers can facilitate the reporting of Annual Tax Returns. Supposedly, with the e-filing system, there is no longer any reason for taxpayers not to comply with reporting Annual Tax Returns on time. Based on studies conducted by Wiyanti, Oemar, and Ria (2022), Qadri and Darmawan (2021), and Anwar and Simanjuntak (2021), e-filing has a significant effect on taxpayer compliance.
H1: E-filing affects taxpayer compliance.

e. **Tax Sanctions**
Tax penalties serve as an assurance that the rules of tax law are followed; to put it another way, tax penalties are preventative actions aimed at preventing taxpayers from violating the provisions of tax legislation (Mardiasmo, 2019). There are two types of tax sanctions: criminal and administrative. Administrative sanctions take the form of compensating for damages incurred from late tax payments.

Tax sanctions are thought to influence taxpayer compliance. In substance, tax sanctions are intended to boost the number of taxpayers who fulfill their tax obligations since; basically, taxation contains elements of coercion. If taxpayers do not carry out tax obligations, then as a consequence, taxpayers will be subject to tax sanctions (Pohan, 2017). This is in accordance with research conducted by Karnedi and Hidayatulloh (2019), which shows that tax penalties significantly impact taxpayers' compliance. Studies conducted by Rifana, Kusuma, Tho'in (2021) and Indrawan and Putra (2020) further mentioned the fact that tax penalties significantly and favorably affect taxpayer compliance.

H2: Tax sanctions affect taxpayer compliance.
f. Tax Socialization

Based on the Regulation of the Director General of Taxes PER-03/PJ/2013, tax socialization is one of the efforts and procedures for giving the general public, the corporate community, and governmental and non-governmental organizations access to tax information. Socialization of taxation is also known as tax dissemination. Tax socialization aims to achieve maximum tax revenue based on the number of taxpayers, tax objects, and tax revenue realization. Tax socialization can be carried out through mass media, television, radio, social media, or direct meetings (Irianto & Jurdi, 2022).

With tax socialization, taxpayers will better understand tax laws and procedures, so tax compliance will increase. Thus, tax socialization must always be encouraged to influence taxpayers to fulfill their tax obligations. This aligns with research conducted by Purba (2021), which states that tax socialization directly affects taxpayer compliance. Studies conducted by Supriadi (2018) and Wardani and Wati (2018) also stated that taxpayer compliance is impacted by tax socialization.
H3: Tax socialization affects taxpayer compliance

B) Thought Framework

The framework in this study uses independent variables to show how independent variables and dependent variables are related to e-filing, tax sanctions, and tax socialization, as well as dependent variables of taxpayer compliance. The skeleton can be illustrated in the following figure:

Figure 1: Research Conceptual Model

C) Research Methods

The type of research to be used is causal research. Causal research is a form of research that investigates causal relationships using data based on causal and comparable factors (Sudarmanto et al., 2021). This method was chosen because it is expected to explain the effect of e-filing variables, tax sanctions, and tax socialization on individual taxpayer compliance.

Individual taxpayers enrolled at KPP Pratama Serpong make up the study's demographic. The population of 114,218 WP is registered with KPP Pratama Serpong, obtained from KPP Pratama Serpong data. The samples in this study were as many as 100 samples, which were determined using the Slovin formula. The formula is described as follows:

$$n = \frac{N}{1 + Ne^2}$$

n = sample size
N = total population (114,218 WP)
e = *margin of error* (10% or 0.10)

$$n = \frac{114.218}{1 + 114.218\,(0.1)^2}$$

n = 99.91 rounded to 100

Incidental sampling is the method employed for sampling. A strategy for sampling by accident is called incidental sampling, provided that the person being sampled is suitable as a data source (Sugiyono, 2013). In this case, the sample is a taxpayer who happens to be at KPP Pratama Serpong. Primary data sources were employed in this investigation. The survey approach with questionnaires was used to gather the primary data. A questionnaire is a method of gathering data in which participants are provided with a set of questions or written responses to complete. When investigators are aware of the factors to be measured, questionnaires work well so that researchers also know what is expected from respondents. Forms of questionnaires include declarations and closed or open questions. (Sugiyono, 2013).

The data analysis method in this study used the SPSS 25 application. The analysis methods in this study are:

a. Descriptive Analysis

A descriptive analysis test is a statistical method for describing numerical data into statistical information. The raw data obtained from the questionnaire results is then processed to be more easily understood. The information contained in the descriptive analysis is the mean, median, mode, standard deviation, variance, skewness, and kurtosis (Dharma, Jadmiko, & Azliyanti, 2020).

b. Test Data Quality

The data quality test consists of a validity test conducted using the Pearson Correlation, with instructions that if the Pearson Correlation value is less than 0.05, then the statement is valid, and if the significance value of the Pearson Correlation is more than 0.05, then the statement is invalid, and a reliability test performed using Cronbach Alpha, with instructions if the Cronbach Alpha value is above 0.7, then reliable data (Dharma, Jadmiko, &; Azliyanti, 2020).

c. Model Conformity Test

The model suitability test consists of the R-squared test, which is carried out to prove whether the independent variable under study affects the dependent variable, and the F test, which is carried out to see whether the variable used can explain the phenomenon discussed.

d. Test the hypothesis

The hypothesis test consists of a t-test with instructions that if the significance value is less than 0.05, then the hypothesis is accepted, as well as multiple linear equation tests executed to examine the connection between several variables and the relationship of independent variables with dependents.

III. RESULTS AND DISCUSSION

A) Description of the Research Object

The goal of this research is to inform Individual Taxpayers who are registered and actively report to KPP Pratama Serpong, located in South Tangerang. Researchers characterize the characteristics of respondents through several indicators. Such indicators are gender, age, education level and current occupation. The distribution of the characteristics of the respondents to the researcher questionnaire is as follows:

Table 1: Distribution of Sex Characteristics

Gender	Sum	Percentage
Man	52	52%
Woman	48	48%
Total	100	100%

The table indicates that it can be concluded that, out of 100 respondents who filled out the questionnaire, 52 (52%) of them were men, while 48 (48%) of them were women.

Table 2: Distribution of Age Characteristics

Age	Sum	Percentage
<20 years	0	0%
20-34 years	38	38%
35-49 years	31	31%
>50 years	31	31%
Total	100	100%

The table indicates that it can be concluded that, out of 100 respondents who filled out the questionnaire, none were under 20 years old (0%), 38 (38%) were between 20 and 34 years old, 31 (31%) were between 35 and 49 years old, and 31 (31%) were 50 years old or older.

Table 3: Distribution of Education Level Characteristics

Education Level	Sum	Percentage
Elementary/Junior High School	0	0%
High School/Equivalent	19	19%
D3/equivalent	9	9%
S1/equivalent	58	58%
Other	14	14%
Total	100	100%

The table indicates that it can be concluded that, out of 100 respondents who filled out the questionnaire, none had elementary/junior high school as their last education (0%), 19 (19%) had high school / equivalent as their last education, 9 (9%) had D3 / equivalent as their last education, 58 (58%) had S1 / equivalent as their last education and 14 (14%) chose other options.

Table 4: Distribution of Job Characteristics

Current Work	Sum	Percentage
Civil Servants	55	55%
Private Employees	19	19%
Other	26	26%
Total	100	100%

In light of the table, conclusions can be drawn that as many as 55 (55%) respondents are civil servants, 19 (19%) are private employees, and 26 (26%) choose other answers.

B) Data Quality Test

Table 5: E-Filing Validity Test (X1)

Indicators	Pearson correlation	Sig. (two-tailed)	Information
x1_1	0.791	0.000	**Valid**
x1_2	0.798	0.000	**Valid**
x1_3	0.854	0.000	**Valid**
x1_4	0.726	0.000	**Valid**

In the table, it is evident that this Pearson Correlation of all indicators is a positive number. In addition, the significant (two-tailed) figures of the indicators contained in the table have a value smaller than 0.05. This shows that all statement items contained in the e-filing variable as variable X1 of this study are valid, so the research can continue.

Table 6: Tax Sanctions Validity Test (X2)

Indicators	Pearson correlation	Sig. (two-tailed)	Information
x2_1	0.871	0.000	**Valid**
x2_2	0.836	0.000	**Valid**
x2_4	0.866	0.000	**Valid**

In the table, it is evident that the Pearson Correlation indicators x2_1, x2_2, and x2_4 are positive numbers. This test is carried out after eliminating the x2_3 indicator, as it is invalid.

Table 7: Tax Socialization Validity Test (X3)

Indicators	Pearson correlation	Sig. (two-tailed)	Information
x3_1	0.783	0.000	**Valid**
x3_2	0.843	0.000	**Valid**
x3_3	0.827	0.000	**Valid**
x3_4	0.83	0.000	**Valid**

In the table, it is evident that this Pearson Correlation of all indicators is a positive number. In addition, the significant (two-tailed) figures of the indicators contained in the table have a value smaller than 0.05. This shows that all statement items contained in the tax socialization variable as variable X3 of this study are valid, so the research can continue.

Table 8: Taxpayer Compliance Validity Test (Y)

Indicators	Pearson correlation	Sig. (two-tailed)	Information
y_1	0.848	0.000	**Valid**
y_2	0.918	0.000	**Valid**
y_3	0.904	0.000	**Valid**
y_4	0.819	0.000	**Valid**

In the table, it is evident that this Pearson Correlation of all indicators is a positive number. In addition, the significant (two-tailed) figures of the indicators contained in the table have a value smaller than 0.05. This demonstrates that each statement item contained in the taxpayer compliance variable as variable Y of this study is valid, so the research can continue.

Table 9: Reliability Test

Variable	Cronbach's Alpha	Reference	Result
e-filing	0.795	0.7	**Reliable**
Tax Sanctions	0.854	0.7	**Reliable**
Tax Socialization	0.771	0.7	**Reliable**
Taxpayer Compliance	0.831	0.7	**Reliable**

The table indicates that each variable's Cronbach's Alpha value, ranging from e-filing, tax sanctions, tax socialization, and taxpayer compliance, is above the reference value of reliability, 0.7. This shows that the data on the questionnaire is reliable, so the research can proceed to the next stage.

C) Model Conformity Test

Table 10: Adjusted R Squared Test

Model Summary				
Type	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.698[a]	0.487	0.471	1.819
a. Predictors: (Constant), Tax Socialization, Tax Sanctions, *E-Filing*				

In the table, it can be seen that the value of adjusted R Squared is 0.471. This can be interpreted that the variables of e-filing (X1), tax sanctions (X2), and tax socialization (X3) have the ability to explain the variable of taxpayer compliance (Y) of 47.1%. Meanwhile, the remaining 52.9% was explained by other variables that were not studied in this study.

Table 11: Test F

ANOVA[a]						
	Type	Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	301.866	3	100.622	30.417	.000[b]
	Residuals	317.574	96	3.308		
	Total	619.440	99			
a. Dependent Variable: Taxpayer Compliance						
b. Predictors: (Constant), Tax Socialization, Tax Sanctions, *E-Filing*						

Based on the table, it can be seen that the significance value is 0.000. This number is lower than the limit of significance values for the F test, which is 0.05. This indicates that the variables e-filing (X1), tax sanctions (X2), and tax socialization (X3) simultaneously and significantly affect the variables of taxpayer compliance (Y).

D) Test the Hypothesis

Table 12: Significance and T Test

Coefficients[a]						
Type		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.942	1.768		1.664	0.099
	E-Filing	0.349	0.150	0.261	2.323	0.022
	Tax Sanctions	0.048	0.145	0.031	0.328	0.744
	Tax Socialization	0.467	0.115	0.462	4.061	0.000
a. Dependent Variable: Taxpayer Compliance						

1. For the e-filing variable (X1), it can be seen that the significance value is 0.022. The number is smaller than 0.05, which means H1 is accepted and H0 is rejected. This indicates that the e-filing variable significantly and partially affects the taxpayer compliance variable (Y).
2. For the variable tax sanctions (X2), it can be seen that the significance value is 0.744. The number is greater than 0.05, which means H2 is rejected and H0 is accepted. This indicates that the variable of tax sanctions does not have a significant or partial effect on the variable of taxpayer compliance (Y).
3. For the variable of tax socialization, it can be seen that the significance value is 0.000. The number is smaller than 0.05, which means H3 is accepted, and H0 is rejected. This indicates that the taxpayer compliance factor is both considerably and partially impacted by the tax socialization variable. (Y).

Meanwhile, the t-test is carried out by comparing the table t value with the t count. To calculate the t table, the formula is:

$$t \, tabel = \frac{a}{2}; df \, residual$$

With that formula, assume a = 0.05, and take the residual df value in Table 4.16, then:

$$t \, tabel = \frac{0,05}{2}; 96$$

The value of the table t becomes 0.025; 96. Then:
1. For the e-filing variable (X1), it can be seen that the calculated t value is 2.323. This number is greater than the table t value of 1.988, which means H1 is accepted, and H0 is rejected. This indicates that the e-filing variable significantly and partially affects the taxpayer compliance variable (Y).
2. For the variable tax sanctions (X2), it can be seen that the calculated t value is 0.328. The number is smaller than the table's t value of 1.988, which means H1 is rejected, and H1 is accepted. This indicates that the variable of tax sanctions has no discernible impact on the variable of taxpayer compliance (Y).
3. For the taxation socialization variable (X3), it can be seen that the calculated t value is 4.061. This number is greater than the table t value of 1.988, which means H3 is accepted, and H0 is rejected. This indicates that the tax socialization factor strongly and partially impacts the variable of taxpayer compliance. (Y).

Meanwhile, multiple linear regression equations have the following results:

$$Tax \, Payer \, Compliance = 2,942 + 0,349 + 0,048 + 0,467 + e$$

1. The constant value of 2.942 means that if the value of the e-filing variable (X1), tax sanctions (X2), and tax socialization (X3) does not change, then the taxpayer compliance variable (Y) will increase by 2.942.
2. E-filing (X1) has a regression coefficient value of 0.349. Because the regression coefficient of the number of the variable is positive, it can be concluded that the e-filing variable can increase the taxpayer compliance variable (Y) by that number, assuming that other values are constant or fixed.
3. Tax sanctions (X2) have a regression coefficient value of 0.048. Because the regression coefficient of the variable is positive, it can be concluded that the tax sanction variable can increase the taxpayer compliance variable (Y) by that number, assuming that other values are constant or fixed.
4. Socialization of taxation (X3) has a regression coefficient value of 0.467. Because given that the factor's regression coefficient number is positive, it may be stated that the tax socialization variable can increase the taxpayer compliance variable (Y) by that number, assuming that other values are constant or fixed.

E) Research Results
1. It is determined by the research and testing that has been done that *the e-filing* **variable has a positive and significant effect on taxpayer compliance variables.** This may suggest that electronic filing facilitates taxpayers' ability to fulfill their duties, namely compliance with taxes. With *e-filing*, taxpayers who want to carry out their obligations to pay taxes can do so easily, anywhere and anytime, without limited space and time (Prakoso & Andriani, 2019).
2. It is determined by the study and testing that has been done that the **variable of tax sanctions has no effect and is not significant on the variable of taxpayer compliance.** This can be because the public is often given tax sanctions relief, causing the application of tax sanctions to fewer firms. As a result, the community underestimates the current sanctions (Darmayanti, 2019).
3. Based on research and tests conducted, it may be said that the variable of **tax socialization has a significant positive effect on taxpayer compliance.** This indicates that government-sponsored socialization impacts taxpayers' degree of satisfaction with fulfilling their duties. Tax socialization can be done online or offline to provide information about taxation to taxpayers (Rahayu, Taxation: Concept, System, and Implementation, 2020)

IV. CONCLUSION
The variable e-filing has a pronouncedly favorable impact on taxpayer compliance. This demonstrates how e-filing facilitates taxpayers' ability to fulfill tax compliance responsibilities. With e-filing, taxpayers who want to fulfill their tax payment responsibilities can do so easily, anywhere and anytime, without limited space and time. The amount of taxpayer compliance increases with the value of electronic filing.

Taxpayer compliance is not significantly impacted by variable tax fines. This can indicate that existing tax sanctions do not affect taxpayers' compliance in fulfilling their debts. In this case, the value of tax sanctions does not significantly increase the value of taxpayer compliance.

The variable of Tax Socialization has a noteworthy and favorable impact on Tax Payer Compliance. This indicates that socialization through government-sponsored programs affects the extent to which taxpayers are fulfilling their duties. Good tax socialization can improve taxpayer compliance because taxpayers increasingly understand the importance of tax payments for state development. The degree of taxpayer compliance increases with the value of tax socialized. Based on simultaneous tests that have been carried out, e-filing variables, tax sanctions, and tax socialization simultaneously have a significant effect on taxpayer compliance.

Based on the Adjusted R Squared test that has been done, it can be concluded that some things cannot be explained by the variables used in this study but are most likely accounted for by additional factors not covered in this research.

Interest Conflicts
The author's team stated that the article was written based on the results of research that must be carried out for graduation from the undergraduate study program majoring in accounting of the first author, so they graduated with a bachelors in accounting.

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V. REFERENCES

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