

The Influence of E-Filing, Tax Socialization towards Tax Compliance to Micro, Small, and Medium Entreprises with Internet Comprehension as a Moderation Variable during Covid-19 Pandemic

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Abstract. The purpose of following research is to analyze the influence of e-filing, tax socialization towards tax compliance, also to influence internet comprehension as a moderating variable. Quantitative data was used in this research. Primary data source was acquired directly from MSME taxpayers located within Semarang city. Data were obtained by giving questionnaires to respondents with a total of 107 samples by accidental sampling. The analysis technique Moderated Regression Analysis (MRA) was used in this research. This research concludes that e-filing application, tax socialization has significant positive result towards tax compliance, however internet comprehension was not proven to moderate between e-filing application, tax socialization towards tax compliance.

Keywords: Tax Compliance, *e-filing* application, tax socialization, internet comprehension, covid- 19 pandemic

1 Introduction

The economic growth of a country, especially in Indonesia, is dominantly obtained from tax collection. Taxes are collected according to statutory regulations taxation of taxpayers will be used to increase the development of the country. Economic growth also boosts people's income so that people are required to pay taxes. Taxpayer compliance is one of the strong factors in increasing state tax revenues. Awareness of every individual in paying taxes is very necessary for the state, [1]. The Directorate General of Taxes (DGT) makes it easy for every individual to report their taxation using technology referred as e-filing which is directly managed by government agencies through the Directorate General of Taxes. Any convenience that has been made, it is hoped that Indonesia can reach it's size state revenue target in 2019-2021. The Ministry of State Finance records the data that has been obtained regarding the target and its realization, where during 2019-2021 the level of realization has not been optimal to met the determined target. Even though the e-filing application has facilitated taxpayer obligations in the pandemic covid-19 era, not every

taxpayers uses e-filing for various reasons. One of the reason is the lack of socialization from DGT has an impact because taxpayers are not used to it with new technology. Information technology is influenced by the development of the internet as a means of using the system, but not all of taxpayers could access the internet. [2].

In 2019-2021 almost all countries including Indonesia will experience limitations in activities. The presence of Covid-19 is devastating the country's economy. In fact, many workers in Indonesia are affected by a breaker in employment relations due to declining economic conditions, especially MSME actors. Decreasing the percentage of economic growth by 0.01% in 2020 which causes 47% of MSMEs in Indonesia to go out of business. Policy emerged by the government in the form of social distancing and lockdown resulted in several workers who were maintained by the WFH (Work From Home) system. Where the system introduces us to more advanced technological science, [3]. The application of WFH in Indonesia also applies to the Tax Service Office Semarang. Limited mobility due to covid-19 hamper tax revenue because all face-to-face activities are limited to reduce the spread the covid-19 virus, DGT hereby conducts outreach to business actors in particular MSME regarding e-filing are in an uproar so that MSME actors continue to run obligations for taxation in the hope that the target is achieved. [4]

Socialization of taxation is one of the efforts made by the government in order to disseminate information regarding taxation activities in Indonesia. The goal is that more and more Indonesia's people understand how the flow and process work tax activities. Furthermore, independent business actors such as MSME must report their taxes independently. In e-filing application, the taxpayer must be able to use internet. However, there are many Indonesia's people who are not able to operate the internet yet, among them are those who are aged 40-60 years and over. Small and Medium Enterprises (MSME) had a big impact to the country's economic, MSME can expand job vacancy and increasing foreign exchange via corporate tax. Provision 33 paragraph (4) of the 1945 constitution confirms that MSME is one of the country's economic which is independent and able to improve people's earnings., [5].

Data that has been recorded by cncbindonesia states that usage data e-filing in 2019-2021 is already more than 60% of the 7.5 million tax returns that were reported. Where in 2019 88% used e-filing of the 8.9 million tax returns reported, in 2020 there was a decrease of only 69% using e-filing from reported tax returns, while in 2021 76% of the 11.3 million tax returns reported. This shows an increase every year the reported tax return which means taxpayer compliance is increased. Decreased used e-filing in 2020 has no influence on the decline in state tax revenues.

In the activities carried out by MSME during the covid-19 pandemic to maintain income to survive is to utilizing the latest technology with internet use. For example, registering an MSME business on the platform food service provider. The existence of the latest technology, requires MSME actors to must understand the use of the internet well. That shows that the internet comprehension of MSME actors is well organized but understanding of taxation on MSME actors requires more tax socialization from the Directorate General of Taxes. The results of research conducted by [6] that MSME have various types and length of business as well varies, even the millennial generation is also involved in MSME. Before the presence of covid-19 relative income increased but during the covid-19 pandemic experienced a sharp decline in income due to government policies.

There are two factors that influencing taxpayer compliance. Internal and external factors. Internal factors comes from the heart of taxpayer themselves, awareness to fulfill their tax

obligations. Meanwhile, external factors are the situation and environment that comes from outside the taxpayer like family and people around them, [7]. According to the regulation of the Director General of Taxes SE- 47/PJ/2008 provision 1 stated that e-filing is a way of submitting tax returns by online and real time through application service providers. It can be concluded that e-filing is an online way of submitting tax return can be done through internet media, [8]. Research [9] ; [8] stated that the e-filing application system as well internet comprehension has a significant influence towards taxpayer compliance. Whereas research by [10] ; [11] stated that the implementation of e-filing has no significant influence, and internet comprehension does not moderate taxpayer compliance.

Tax socialization can be conveyed in various ways. That matter can be done in various media to raise awareness and provide knowledge to obey and bring a moral message about the importance of state taxes, [12]. Results of research conducted by [12] states that tax socialization has positive influence towards taxpayers compliance. Otherwise, results of research conducted by [13] states that tax socialization has no significant influence towards taxpayers compliance.

The internet (interconnected-networking) is a series of connected computers in several series. In accordance with the very rapid development of the internet, the internet provides many benefits for everyday life, [8]. The results of research conducted by [8] show that internet comprehension is shown to strengthen the positive relationship between system implementation e-filing towards taxpayer compliance. Otherwise, research by [14] states that the internet comprehension cannot moderate the implementation of e-filing towards taxpayer compliance. Research results [15] demonstrated that internet comprehension strengthens the positive relationship between socialization taxation towards taxpayer compliance. Contrary to research by [10] that the internet comprehension cannot moderate the tax socialization towards taxpayer compliance. The purpose of this study is to analyze the influence of e-filing towards taxpayer compliance, analyzing the influence of tax socialization towards compliance taxpayers as well as analyzing the effect of using e-filing and tax socialization with the internet comprehension as a moderating variable towards taxpayer compliance.

2 Hypothesis

2.1 Compliance Theory

Compliance theory explains that people must obey the rules and orders that had been given.[16] said that fulfilling taxation is a responsibility to God, government, and people themselves as a stape to fulfill every tax obligations and exercise their tax rights. So, taxpayers compliant is a taxpayer who obeys and fulfills and carries out obligations taxation in accordance with the provisions of the tax laws and regulations. According to [17] there are two compliance to be fulfilled, formal compliance and material compliance. Formal compliance requires taxpayer to fulfill their obligations according to the provisions in the law of taxation. Meanwhile, material compliance requires taxpayer to essentially fulfilling every material to the provisions in the law of taxation.

2.2 The Influence of Using E-Filing Towards Taxpayers Compliance

E-filing is an online and real time tax reporting method . This advanced technology is very efficient and effective for taxpayers. Reporting by e-filing can be done anywhere with internet coverage. Data published by kemenkeu.go.id, the increase in the use of e- filing continues to increase every year. The perception of usefulness in compliance theory states that using e-filing is a good action taken by the taxpayer, especially the taxpayer person private with the classification of MSME. For MSME actors, reporting obligations and its taxation using e-filing is easy to reach, this will improve taxpayer compliance. Research results by [9] ; [14] ; and [13] had a significant positive influence towards taxpayers compliance. Then the hypothesis in this research is:

H1: The implementation of the e-filing system has a positive influence towards tax compliance.

2.3 Effect of Tax Socialization Towards Taxpayer Compliance

Socialization is a way of spreading information quickly on the right target. There is socialization regarding the use of e-filing to taxpayers so there are more taxpayers who understand that it is necessary to submit obligations taxation in accordance with the laws and regulations. Socialization also makes it easier for taxpayers to find information about e-filing. In perception usefulness with compliance theory states that the better socializations of taxation carried out the better information delivered regarding the use of e- filing so that will affect the level of awareness of taxpayers to perform mandatory compliance with the taxation. Research results [12] ; [18] ; and [19] states that tax socialization had a positive influence towards taxpayers compliance. Then the hypothesis in this research is:

H2: Tax socialization has a positive influence towards taxpayers compliance.

2.4 Internet Comprehension Moderates of E-Filing Application Towards Compliance Tax

E-filing application is carried out by taxpayers online with a system that requires an adequate internet comprehension for a taxpayer. The current internet comprehension is nothing special again, all audiences should be able to take advantage of the sophistication of the world regarding the internet. Especially for micro and small MSME, they definitely have internet comprehension. With the internet, business owners can promote their business and also report their tax obligations. Research results [9] ; [8] ; and [11] that the internet comprehension strengthens the positive relationship between e-filing application towards taxpayers compliance. Then the hypothesis in this research is:

H3 : Internet comprehension strengthens the positive relationship between usagee- filing towards taxpayer compliance.

2.5 Internet Comprehension Moderates Tax Socialization Towards Taxpayer Compliance

Tax socialization is counseling people's knowledge of taxation. Tax socialization carried out with a wide range widely and easily can take advantage of internet technology. During the covid-19 pandemic, limited face-to-face activities divert counseling to online. The more frequent socialization of taxation to the public and supported by well understanding to the internet, it will increase taxpayer compliance. Research results [15] that the internet comprehension strengthens the positive relationship between socialization of taxation and taxpayers compliance. Then the hypothesis in this research is :

H4 : Internet comprehension strengthens the relationship between tax socialization towards taxpayer compliance.

3 Methods

3.1 Population and Sample

The population in this study are taxpayers who are registered at the tax service office in Semarang with the criteria of independent business owners with the classification of micro and small MSME. The sampling technique for this study was accidental sampling where the selected sample is met by the researcher by chance, with criteria is a taxpayer registered in the city of Semarang with non employment status employees who have MSME businesses with the classification of micro and small MSME amount to 107 samples.

3.2 Type of Data and Source Data

The type of data in this study based on its nature is quantitative. Because data obtained is inputted into a statistical measurement scale. By the way of obtaining it, including primary data for distributing questionnaires to obtain data and secondary data because data is obtained not only from the researchers themselves or the data obtained from existing sources such as the Ministry of Finance, Revenue Agency Region, Central Bureau of Statistics , Semarang City Cooperative Service.

The data source used to analyze this research is primary data obtained directly from taxpayers with non-employee status which owns micro and small MSME businesses located in the city of Semarang.

3.3 Methods of Collecting Data

Data is obtained by giving questionnaires to respondents. Questionnaire by spreading the

structured questions, the research questionnaire is closed because it is already in multiple choice form, [20]. The distribution of questionnaires is carried out by researchers to taxpayers MSME in Semarang City. Before carrying out the research, the researcher intends to explain the purpose of the research to the respondents.

3.4 Operational Definition And Variable Measurement

Operational definitions and variable measurements are described in table 1. The alternative scale answer used is a Likert scale of 7 ratings which is a scale which is used to measure a person's behavior, opinions, and perceptions about certain social phenomena [21]. The answer for each item has a varying from positive to negative as shown on **Table 1**.

Table 1. Research Instruments

Variable	Indicators	Source
Tax Compliance (Y)	<ol style="list-style-type: none"> 1. Registered as a taxpayer via the e-system 2. Calculate tax payable using the e-system 3. Have no tax arrears to facilitate administration with the e-system 4. Report taxes on time and do not cheat on the e-system 5. Comply with resubmit tax return 	Ariska and Mendra (2017)
E-filing Application (X1)	<ol style="list-style-type: none"> 1. Time efficiency when using e-filing 2. Guaranteed e-filing application 3. Easiness of e-filing application for beginners 4. E-filing is environmentally 5. Payment of taxes according to applicable friendly 6. The data submitted is always complete due to validation tax return of e-filing 7. Returned, unless asked by officer of tax service through the account representative 	Sulistiyani and Mendra (2017)
Tax Socialization (X2)	<ol style="list-style-type: none"> 1. The tax service office provides information regarding the implementation of new tax regulations 2. Socialization are conducted by officers through seminars, brochures, social media and counseling. 3. Tax socialization is very helpful in knowing tax provisions 4. Tax socialization makes respondents aware of the importance of tax payments 5. Tax socialization what has been done is effective and right on target 6. benefits of tax socialization 	Jannah (2016) and Anggara, Sulistiyani (2017)
Internet	<ol style="list-style-type: none"> 1. Easiness of obtaining informations of procedures for e- 	(Mendra, 2017)

Comprehension (Z)	1.	filing application from the internet
	2.	The internet speeds up the delivery of tax returns
	3.	Easy access to the internet
	4.	The internet can be used by all ages
	5.	The internet provides speed of verification in the e-filing process

4 Results and Discussion

4.1 Respondent Descriptive

Respondents' descriptive in this study was measured by gender, age, MSME actors, the MSME category, reporting taxes, how to report taxes, internet media, receiving socialization and sources of socialization which can be described in the following **Table 2**:

Table 2. Respondents Descriptive

No	Characteristic	Classifications	The amount of respondents	% the amount of respondents
1.	Gender	Men	50	46,7
		Woman	57	53,3
2.	Age	21-25 years old	83	77,6
		26-30 years old	13	12,1
		31-35 years old	8	7,5
		up 35 years old	3	2,8
3.	UMKM's subject	Yes	104	97,2
		No	3	2,8
4.	UMKM's Category	Micro	81	75,7
		Small	23	21,5
		Intermediate	3	2,8
5.	Report taxes	Yes	102	95,3
		No	5	4,7
6.	How to report taxes	Come to near tax service officers	25	23,4
		With e-filing application	82	76,6
7.	Internet media	Handphone	75	70,1
		Tab	6	5,6
		Computer	26	24,3

8.	Get socialization	Yes	81	75,7
		No	26	24,3
9.	Socialization source	Tax service officer	42	39,9
		Another government	3	2,8
		General public	27	25,2
		College Students	27	25,2
		Public Figure	8	7,5

Source : primary data processed, 2023

Table 2 shows that the characteristics of the respondents in this study were dominated by female as many as 57 respondents or around 53.3% with the range of age majority 21-25 years old by 77%. A total of 104 respondents are active as MSME actors with a micro group with a monthly income of less than IDR 50,000,000. The majority actors of MSME report their taxation using e-filing applications via mobile phones as a tax reporting tool. As many as 75.5% received tax socialization provided by the tax service office, while at a percentage of 27% the socialization received by MSME actors provided by students and the general public.

4.2 Data Quality Test

This test was carried out and the following results were obtained on **Table 3**.

Table 3. Result Validitas Test

Variable	Item / Instrumen	Role of thumb	Factor Loading	Explanation
Tax Compliance	- Tax Compliance 1	0,60	- 0,789	Valid
	- Tax Compliance 2		- 0,625	Valid
	- Tax Compliance 3		- 0,601	Valid
	- Tax Compliance 4		- 0,739	Valid
	- Tax Compliance 5		- 0,743	Valid
	- Tax Compliance 6		- 0,750	Valid
	- Tax Compliance 7		- 0,752	Valid
E-filing used	- E-filing used 1	0,60	- 0,724	Valid
	- E-filing used 2		- 0,780	Valid

	- E-filing used 3		- 0,877	Valid
	- E-filing used 4		- 0,743	Valid
	- E-filing used 5		- 0,648	Valid
	- E-filing used 6		- 0,650	Valid
	- E-filing used 7		- 0,717	Valid
	- E-filing used 8		- 0,679	Valid
Tax Socialization	- Tax Socialization 1	0,60	- 0,811	Valid
	- Tax Socialization 2		- 0,793	Valid
	- Tax Socialization 3		- 0,742	Valid
	- Tax Socialization 4		- 0,733	Valid
	- Tax Socialization 5		- 0,578	Valid
	- Tax Socialization 6		- 0,787	Valid
Internet comprehension	- Internet comprehension 1	0,60	- 0,690	Valid
	- Internet comprehension 2		- 0,864	Valid
	- Internet comprehension 3		- 0,641	Valid
	- Internet comprehension 4		- 0,845	Valid
	- Internet comprehension 5		- 0,826	Valid

Source : primary data processed , 2023

Based on **Table 3** it is shown that in the taxpayers compliance variable, the application of e-filing, socialization of taxation and internet comprehension have factor loading values more than 0.4 indicates that each variable instrument used in this research is valid.

Table 4. Reliability Test Results

Variable	Cronbach's Alpha	Number Item	Explanation
Tax compliance E-filing used	0,840	7	Reliable
	0,774	8	Reliable
Tax Socialization	0,824	6	Reliable
Internet comprehension	0,831	5	Reliable

Source : primary data processed , 2023

Based on **Table 4** shows the results of Cronbach's Alpha greater than > 0.7 [22] stated that the data of all variables in this research were reliable. It means that the data the questionnaire used is feasible for further research.

Table 5. Regression Test Result

Variable	Adjusted R ²	Sig. t	Beta	Results
Regresi	0,00 0	0,554		
E-filing application		0,000	0,478	Accepted
Tax Socialization		0,002	0,331	Accepted
E-filing*Internet comprehension		0,217	(0,149)	Rejected
Tax socialization*Internet comprehension		0,104	0,198	Rejected

Source : primary data processed , 2023

Table 5 shows that the value of Sig F < 0.05 has a significant value with a number of 0.000 which means there is influence between e-filing application, tax socialization comprehensive towards tax compliance variables. The Adjusted R² value is 0.554 or equal to 55.4% the tax compliance variable can be explained by e-filing application, tax socialization, and internet comprehension. The remaining 44.6% is influenced by other variables that aren't examined, for example tax rates, tax audits and tax knowledge.

The results of the t test in table 4 show that 1) the e-filing application variable has a positive effect significant with a t test number of 0.000, which is below 0.05, it is stated that **hypothesis 1 is accepted**. 2) the tax socialization variable has a positive influence significant with a t test number of 0.002 which is below the number 0.05, it is stated that **hypothesis 2 is accepted**. 3) internet comprehensive variable weaken the relationships between the use of e-filing towards taxpayers compliance with the t test number is 0.217 which is above the number 0.05, it is concluded that **hypothesis 3 is rejected**. 4) internet comprehensive variable weakens the relationship between socialization of taxation towards taxpayer compliance seen by the number on the t test of 0.104 below 0.05, it is concluded that **hypothesis 4 is rejected**.

4.3 Discussion

The results of hypothesis 1 prove that there is an influence of the use of e-filing towards compliance taxpayers. These findings support the compliance theory whereby the e-filing application is increasing high and shows the ease of implementing the use of e-filing by MSME

actors thus making MSME actors more obedient. For MSME actors, reporting their tax obligations using e-filing is easy to reach, this will increase taxpayers compliance. The research results support the research of [9] ; [14] ; and [13] that the use of e-filing has a positive influence significantly towards taxpayer compliance.

The results of hypothesis 2 prove that there is an effect of tax socialization towards taxpayers compliance. These findings indicated that the socialization of taxation that has been carried out has improved knowledge and awareness of MSME actors. These findings support the compliance theory that DGT is proven to often conduct outreach through seminars, brochures, social media and counseling which aims to increase taxpayer compliance. Results of research conducted supports the research of [12] ; [18] ; and [19] namely tax socialization has a significant positive influence towards taxpayer compliance.

The results of hypothesis 3 are not proven that the internet comprehension strengthens a positive relationship and the influence of e-filing application towards taxpayer compliance. These findings are contradictory with research by [9] ; [8] ; and [11] which shows that internet comprehension strengthens the positive relationship between usage e-filing towards taxpayer compliance. Internet comprehension cannot moderate relationships between the use of e-filing towards taxpayer compliance based on limitations. Limitations that occur in the use of e-filing applications are not easy to deal with done by beginners. Furthermore, before the covid-19 pandemic, taxpayers were used to report their tax obligations directly to the Tax Service Office. At the Tax Service Office if the taxpayer has difficulty, they are having a place to dig information with the help of staff directly. However, at the beginner level a little difficult using e-filing. Although information can be easily found using the internet in certain conditions such as elderly taxpayers, minimum knowledge of technology, far away from the range of the signal will experience some problems.

The results of hypothesis 4 are not proven that the internet comprehension strengthens the relationship between socialization of taxation towards taxpayer compliance. Tax socialization is widely carried out in face-to-face terms, the taxpayer is not required to use the internet. Online taxation socialization is also not widespread. Lots of taxpayers who do not put priority regarding taxation on the use of internet media. The limitations of socialization of taxation through internet media are only limited to certain circles. Internet constraints that occur are limited internet access such as a difficult signal reachable, meaning that MSME actors are in locations that are difficult to reach by signals or signals which are unstable. The existence of these obstacles hampered the submission of tax returns. This finding is contrary to research [15].

5 Conclusions

Based on the results that have been described, it is concluded that the application of e-filing had a significant positive effect towards taxpayer compliance, tax socialization had a significant positive effect towards taxpayer compliance, internet comprehension does not proven to moderate the use of e-filing towards taxpayer compliance and the internet comprehension is not proven to moderate between tax socialization towards compliance taxpayer.

This study has limited samples that tend to focus on the field of food and beverages in

Semarang City. Not a thorough sample to all fields makes this research imperfect. Suggestions for further research, spreading the sample is classified directly in the MSME fields and spreads equally.

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