The Influence of Volume II Tax Amnesty Policy and Modernization of Tax Information Systems on Individual Taxpayer Compliance with Tax Socialization as a Moderating Variable

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Abstract

This study aims to determine the effect of tax amnesty volume II and modernization of tax information systems on individual taxpayer compliance with taxation socialization as a moderating variable. The variables used in this study are tax amnesty volume II, E Billing, E Filling, E SPT as the independent variable, individual taxpayer compliance as the dependent variable, and taxation socialization as a moderating variable. The data used is primary data with a questionnaire method obtained directly from individual taxpayers in the South Jakarta area. The sample selection was carried out using the Slovin formula approach and the simple random sampling method. The sample used is 78 individual taxpayers as respondents. The f-test aims at the effect of the independent variables on the dependent variable simultaneously. The results of the t-test showed that partially the variable of tax amnesty volume II and E Filling had a positive and significant effect on individual taxpayer compliance, while the E Billing and E SPT variables had a positive but not significant effect on individual taxpayer compliance. The results of the f test indicate that the variable tax amnesty volume II, E Billing, E Filling, E SPT has a positive and significant effect on individual taxpayer compliance. The results of testing the MRA regression hypothesis (Moderated Regression Analysis) of the tax socialization variable strengthen the effect of tax amnesty volume II and E SPT on individual taxpayer compliance. While the E Billing and E SPT variables had a positive but not significant effect on individual taxpayer compliance.

I. Introduction

Taxes are mandatory contributions to the state owed by individuals or entities that are coercive based on the law, by not getting compensation directly and used for the needs of the state for the greatest prosperity of the people. Tax payment is a manifestation of state obligations and the participation of taxpayers to directly and jointly carry out tax obligations for state financing and national development. In accordance with the philosophy of the tax law, paying taxes is not only an obligation, but is the right of every citizen to participate in the form of participation in state financing and national development (Directorate General of Taxes, 2007)

The Minister of Finance (Menkeu) Sri Mulyani Indrawati assessed that the implementation of Tax Amnesty Volume 1 which ended on Friday 31 March 2017 had gone quite well. It was recorded that receipts reached IDR 130 trillion, declarations of

assets IDR 4,813.4 trillion, and repatriations of IDR 46 trillion. The government hopes that by holding the Tax Amnesty again in Volume 2, the revenue can increase. (RI Cabinet Secretariat, 2017)

For personal income tax (PPh), the Ministry of Finance noted that personal income tax (PPh) receipts throughout 2021 have grown by 6.9%. Minister of Finance Sri Mulyani Indrawati said this achievement showed that there was a recovery in performance from the Covid-19 pandemic. In 2020, personal income tax receipts only grew 3.24%. Last year's private person did not contract at 3.24%, and this year it grew higher at 6.9%, more than double that. Sri Mulyani said the growth in personal income tax receipts had shown a recovery in 2021. This growth can also be seen if observed on a quarterly basis. In the fourth quarter of 2021, personal income tax revenue is 40.68%. Meanwhile in the third quarter/2021, the growth was only 14.52%, and the second quarter/2021 was recorded at minus 63.7%. In the first quarter of 2021, its receipts grew high, reaching 99.3% due to the momentum in reporting annual tax returns. (DDTC News, 2022)

One that has come to the fore in the HPP Law (Tax Regulation Harmonization Law) is the PPS (Voluntary Disclosure Program). PPS (Voluntary Disclosure Program) is a program that aims to increase voluntary compliance by taxpayers and is implemented based on the principles of simplicity, legal certainty, and benefits. Deputy Minister of Finance (Wamenkeu) Suahasil Nazara emphasized that taxpayer compliance is the main target in this program. For information, PPS (Voluntary Disclosure Program) is in the form of providing opportunities for taxpayers to voluntarily report or disclose tax obligations that have not been fulfilled. This includes two things, namely the payment of income tax based on the disclosure of assets that are not or have not been fully reported by the participants in the Tax Amnesty program,

Individual taxpayers are a pillar of state revenue, the government also provides PPh incentives Article 21 borne by the government (DTP) as part of the national economic recovery program until December 2021. Throughout 2021, PPh Article 21 DTP incentives have been used by 106,118 employers or a value of IDR 5.23 trillion, that's why this research will only examine individual taxpayers. (DDTC News, 2022)

In research conducted by Kussuari and Boenjamin (2019) on the 2016 tax amnesty policy there is a positive influence on individual taxpayer compliance, on the tax information system modernization variable which consists of sub-variables namely e-billing, e-filling, and e-SPT each has a positive effect on individual taxpayer compliance, except for the e-billing variable which has no effect on individual taxpayer compliance.

Based on research conducted by Kussuari and Boenjamin (2019), the authors will make developments in this study related to these variables, but the authors use the tax amnesty policy volume II which was recently approved, and the authors also add the tax socialization variable as a moderating variable.

II. Review of Literature

2.1 Theory of Planned Behavior (TPB)

The theory of planned behavior or known as Theory of Planned Behavior (TPB) was introduced by Ajzen in 1991. TPB is a theory of human behavior, this theory is often used to study the behavior of individuals as people who are influenced by intentions. Ajzen argues that a person will tend to be more willing to perform a behavior only when they feel that they can implement it well and benefit from the behavior. The increase in behavior is influenced by two dimensions, namely (i) self-efficacy (self-efficacy) refers to the level of

difficulty required to perform a behavior, or a person's self-confidence in his ability to succeed in carrying out his behavior, and (ii) controllability) refers to external factors, and a person's belief that they personally have control over the conduct of their behavior, or if it is controlled by an external party, uncontrollable factors. If someone has high control over their behavior, then they will increase their self-confidence that they can and are able to carry out a specific behavior successfully.

Based on this theory, researchers can assess how the variables measured can have an impact on increasing individual taxpayer compliance. If an individual taxpayer is aware and has confidence that following the tax amnesty policy volume II will be able to have a good influence on himself and the progress of the government in the future, then the taxpayer will voluntarily follow the tax amnesty policy.

2.2 Technology Acceptance Model (TAM)

Technology Acceptance Model(TAM) or the method of accepting information technology was first introduced by Davis in 1989 as the most influential development of the Theory of Reasoned Action which was previously introduced by Ajzen and Fishbein in 1967. This theory explains the effect of using information systems and is usually used to explain acceptance made by individuals to use information systems. This theory makes a model of how technology users can accept and use a technology. TAM uses two measures of technology acceptance, namely (i) ease of use, defined as the degree to which a person believes that using a particular system will reduce work difficulties. and (ii) usefulness or usefulness, This measure is defined by Davis as the degree to which a person believes that using a particular system will increase his work performance. In his research, Park (2009: 98) confirmed that the TAM model can be used as a useful theory to help understand and explain the intention of a behavior to use e-learning. The results of this study led to the conclusion that the model can be properly applied to existing data based on the results of the goodness-of-fit test.

2.3 Conceptual Frameworks

This study discusses the influence of the independent variables (volume II tax amnesty policy, e-billing system, e-filing system, e-SPT PPh system) on the dependent variable (individual taxpayer compliance), moderated by Tax Socialization.
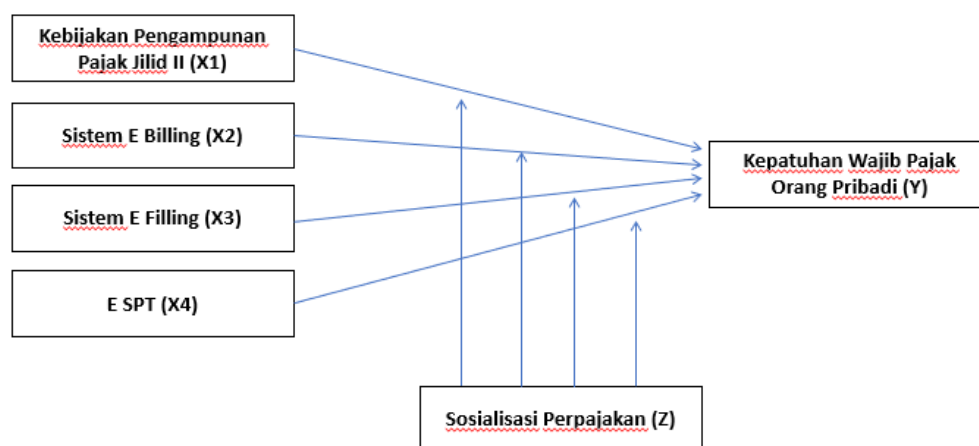

Figure 1. Conceptual Framework

2.4 Hypothesis

The results of Kussuari and Boenjamin's research (2019) on the 2016 tax amnesty policy have a positive effect on individual taxpayer compliance. The research results of Ngadiman and Huslin (2015) show that sunset policy has a negative and insignificant effect, while tax amnesty and tax sanctions have a positive and significant effect on taxpayer compliance. From this research it can be understood that the tax amnesty policy has had a positive influence on taxpayer compliance.

H1: The tax amnesty policy volume II has a positive effect on individual taxpayer compliance

In her research, Dewi, Pratiwi, Rahmamuthi, Petra and Ramadhanu (2019) showed that the e-Billing System has a positive and significant effect on taxpayer compliance. The billing system is a series of processes that include registration of billing participants, billing code generation, payments based on billing codes and billing reconciliation in the state revenue module system.

H2: The e-billing system has a positive effect on individual taxpayer compliance

Ratnasari (2018) in his research shows that the efiling program has a positive effect on individual taxpayer compliance in reporting SPT. In other words, these results show that the e-filing program is able to provide services that are effective and efficient for taxpayers to carry out their obligations in reporting annual tax returns, with the existence of an e-filing program that can make it easier for taxpayers to report SPT.

H3: The e-filling system has a positive effect on individual taxpayer compliance

The results of research from Tumuli, Sondakh, and Wokas (2016) show that the implementation of the e-filling system has a positive effect on increasing taxpayer compliance. The percentage of usage has increased, meaning that every year e-SPT users increase from year to year

H4: PPh e-SPT system has a positive effect on individual taxpayer compliance

Barus' research (2016) shows that tax socialization has no effect on taxpayer compliance. Taxpayers feel that there is no influence from the socialization given. So that socialization actions do not affect taxpayers to be obedient in fulfilling their tax obligations.

H5: Tax socialization strengthens the effect of the tax amnesty policy volume II on individual taxpayer compliance

H6: Tax socialization strengthens the effect of e-billing on individual taxpayer compliance

H7 : Tax socialization strengthens the effect of e-filling on individual taxpayer compliance

H8: Tax socialization strengthens the effect of e-SPT on individual taxpayer compliance

III. Research Method

The sampling procedure is that the researcher will distribute questionnaires to the KPP (Tax Service Office) in the South Jakarta area. Because it refers to the sampling criteria, namely individual taxpayers in the South Jakarta area.

There are 31 questions in this research questionnaire, consisting of 6 questions on the individual taxpayer compliance variable, 6 questions on the tax amnesty variable (Tax Amnesty Volume II) which was modified from the Situmorang EF 2020 research questionnaire. Then 4 questions on variable e -filling, 6 questions on the e-billing variable modified from the 2017 Aji RA research questionnaire, 4 questions on the e-SPT variable adapted from the Riyanti E 2020 research questionnaire, 5 questions on the tax socialization variable adapted from Cahyanti's research questionnaire MD 2017.

The measurement of the variables used in this study is primary data which is carried out through a questionnaire whose answers have been provided by the researcher using a Likert scale with a scale of 5.

Table 1. Likert Scale Instrument

NO	ANSWER	SCORE
1	Strongly agree	5
2	Agree	4
3	Neutral	3
4	Don't agree	2
5	Strongly Disagree	1

Individual taxpayer respondents who answered in full to the questionnaire distributed where the questionnaire has 31 question items representing one dependent variable and five independent variables.

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

$$n = \frac{100}{1 + (100 \times 0,05^2)}$$

$$n = 80$$

By using the Slovin formula, the minimum number of samples that must be obtained is 80 respondents.

IV. Result and Discussion

4.1 Descriptive statistics

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
TA	78	18	30	26,21	2,590
EBIL	78	12	20	18,41	1,436
EFIL	78	18	30	27,06	2,164
ESPT	78	12	20	18,55	1,568
KWPOP	78	12	30	26,83	3,172
SP	78	15	25	22,31	2,028
Valid N (listwise)	78				

Based on the results obtained from the following table, it can be explained that:
1. The variable of the tax amnesty policy volume II has a total sample of 78, a minimum value of 18, a maximum value of 30, a mean of 26.21, and a standard deviation of 2.590
2. The E Billing variable has a total sample of 78, a minimum value of 12, a maximum value of 20, a mean of 18.41, and a standard deviation of 1.436
3. The E Filling variable has a total sample of 78, a minimum value of 18, a maximum value of 30, a mean of 27.06, and a standard deviation of 2.164
4. Variable E SPT has a total sample of 78, minimum value of 12, maximum value of 20, mean of 18.55, and standard deviation of 1.568

5. The individual tax liability variable has a total sample of 78, minimum value of 12, maximum value of 30, mean of 26.83, and standard deviation of 3.172

6. The Tax Socialization variable has a total sample of 78, minimum value of 15, maximum value of 25, mean of 22.31, and standard deviation of 2.028

From the results of the validity test, it was obtained that the R value for the variable tax amnesty volume II was 0.344, E Billing was 0.215, E Filling was 0.484, and E SPT was 0.375. So it can be concluded that all statements from each independent variable are valid

4.2 Validity test

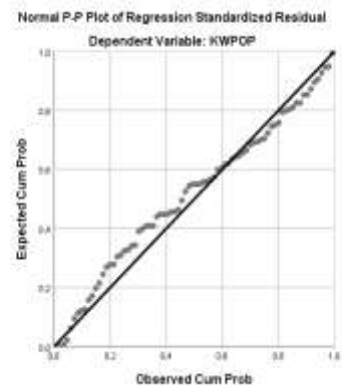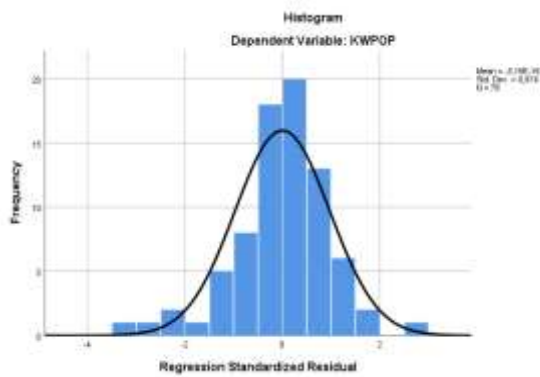| Item-Total Statistics				
	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
TA	113,17	58,946	0,616	0,754
EBIL	120,96	74,973	0,528	0,783
EFIL	112,31	62,164	0,683	0,739
ESPT	120,82	70,045	0,673	0,757
KWPOP	112,54	52,252	0,607	0,771
SP	117,06	72,346	0,397	0,801

Based on the table above, it shows that the value of Cronbach Alpha on all variables both the tax amnesty policy volume II, E Billing, E Filling, E SPT, individual taxpayer compliance, and tax socialization is greater than 0.60, and is in accordance with the basis of decision making , this means that the items or question items consisting of 31 question items are reliable and can be used in research

4.3 Normality test

One-Sample Kolmogorov-		
		Unstandardized Residual
N		78
Normal Parameters[a,b]	Mean	0,0000000
	Std. Deviation	2,33103499
Most Extreme Difference	Absolute	0,093
	Positive	0,052
	Negative	-0,093
Test Statistic		0,093
Asymp. Sig. (2-tailed)		,094[c]
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Based on the results of statistical tests on the one-Sample Kolmogorof-Smirnov besides that the data is normally distributed, because Asymp. Sig. (2-tailed) in the table > 0.05, namely 0.094.

Other normality test results can be seen in the histogram and normal probability plot, as follows:

Histogram
Dependent Variable: KWPOP

Normal P-P Plot of Regression Standardized Residual
Dependent Variable: KWPOP

Based on the results of the normality test above, the results obtained are that the data has been normally distributed. The histogram graph in the normality test above can be seen that the data is distributed following a diagonal line that does not skew (skewness) to the left or to the right.

Data that is normally distributed can also be seen by looking at the plot graph, that is, if the data (points) spread around the diagonal line and follow the direction of the diagonal line, this shows that the data is normally distributed.

4.4 Multicollinearity Test

		Coefficients[a]						
		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
Model		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	-3,381	4,188		-0,807	0,422		
	TA	0,474	0,122	0,387	3,876	0,000	0,742	1,347
	EBIL	0,096	0,233	0,044	0,413	0,681	0,667	1,499
	EFIL	0,336	0,166	0,229	2,031	0,046	0,580	1,724
	ESPT	0,374	0,236	0,185	1,583	0,118	0,543	1,842
a. Dependent Variable: KWPOP								

Based on the processed data in addition to the independent variables, namely the tax amnesty policy volume II, E Billing, E Filling, E SPT has a VIF below 10, so that it can be said that all the concepts measuring the variables used do not contain multicollinearity problems. Then the existing regression model is suitable for use in predicting individual taxpayer compliance.

4.5 Heteroscedasticity Test

Scatterplot
Dependent Variable: KWPOP
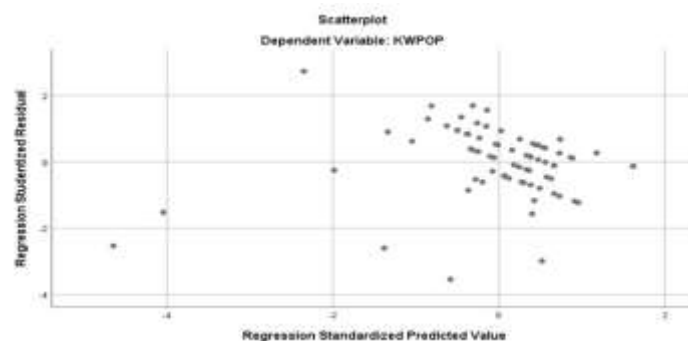
In the scatterplot graphic image above, it can be seen that the points (data) are spread randomly and no particular pattern is visible. Therefore it was concluded that there was no heteroscedasticity in this study, and this regression model was suitable for use in research.

4.6 Regression Coefficient Test and Hypothesis

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-3,381	4,188		-0,807	0,422		
	TA	0,474	0,122	0,387	3,876	0,000	0,742	1,347
	EBIL	0,096	0,233	0,044	0,413	0,681	0,667	1,499
	EFIL	0,336	0,166	0,229	2,031	0,046	0,580	1,724
	ESPT	0,374	0,236	0,185	1,583	0,118	0,543	1,842

a. Dependent Variable: KWPOP

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	17,004	2,636		6,452	0,000		
	TASP	0,017	0,006	0,467	2,672	0,009	0,350	2,858
	EBILSP	-0,007	0,012	-0,111	-0,544	0,588	0,255	3,918
	EFILSP	0,000	0,009	-0,008	-0,034	0,973	0,196	5,104
	ESPTSP	0,006	0,013	0,115	0,502	0,617	0,205	4,883

a. Dependent Variable: KWPOP

From the table beside, the MRA (Moderated Regression Analysis) regression equation is obtained as follows:

$$\text{M-Score}_{it} = 17.004 + 0.474\ X1 + 0.096\ X2 + 0.336\ X3 + 0.374\ X4 + 0.017\ X1*Z + -0.007\ X2*Z + 0.000\ X3*Z + 0.006\ X4*Z + \varepsilon_{it}$$

Information:
$\beta 0$ = constant regression coefficient
$\beta 1\text{-}10$ = Regression coefficient of each proxy
M-Score$_{it}$= 1 if manipulator and 0 if non manipulator
TA = Tax amnesty policy volume II
EBIL = e-billing system
EFIL = e-filling system
ESPT = PPh e-SPT system
SP = Socialization of taxation
ε = errors
1. The tax amnesty policy volume II has a positive effect on individual taxpayer compliance (Y)
2. E Billing has a positive influence on individual taxpayer compliance (Y)
3. E Filling has a positive influence on individual taxpayer compliance (Y)
4. E SPT has a positive influence on individual taxpayer compliance (Y)
5. Socialization of taxation with the tax amnesty policy volume II, that taxation socialization (Z) moderates tax amnesty on individual taxpayer compliance (Y)

6. Tax socialization with E Billing, that tax socialization (Z) does not moderate E Billing on individual taxpayer compliance (Y)
7. Socialization of taxation with E Filling, that socialization of taxation (Z) does not moderate E Filling of individual taxpayer compliance (Y)
8. Tax socialization with E SPT, that tax socialization (Z) moderates E SPT on mandatory compliancepersonal tax (Y)

4.7 Determination Coefficient Test

Model Summary[b]				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,678[a]	0,460	0,430	2,394
a. Predictors: (Constant), ESPT, TA, EBIL, EFIL				
b. Dependent Variable: KWPOP				

Based on the Model Summary table above, the Adjusted coefficient valueR^2shows 0.430 or 43%. This shows that 43% of individual taxpayer compliance is influenced by the variable tax amnesty policy volume II, E Billing, E Filling, and E SPT, while 57% is explained by other variables outside the regression model.

4.8 f Test (Simultaneous)

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	356,437	4	89,109	15,547	,000[b]
	Residual	418,397	73	5,731		
	Total	774,833	77			
a. Dependent Variable: KWPOP						
b. Predictors: (Constant), ESPT, TA, EBIL, EFIL						

Based on the f test overview table above, the f value is 15.547 with a significant level of 0.000. Because the significant value of f $<\propto$(0.05) then Ha is accepted, so it can be concluded that the independent variable (Tax Amnesty Policy volume II, E Billing, E Filling, E SPT) simultaneously has a positive and significant effect on the dependent variable (Compliance with individual taxpayers).

4.8 t test (Partial)

Coefficients[a]								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-3,381	4,188		-0,807	0,422		
	TA	0,474	0,122	0,387	3,876	0,000	0,742	1,347
	EBIL	0,096	0,233	0,044	0,413	0,681	0,667	1,499
	EFIL	0,336	0,166	0,229	2,031	0,046	0,580	1,724
	ESPT	0,374	0,236	0,185	1,583	0,118	0,543	1,842
a. Dependent Variable: KWPOP								

From the table above, the conclusions are drawn as follows:
1. The t value of the regression coefficient of the tax amnesty policy volume II = 3.876 with a significance of 0.000 <0.05 so that Ha is accepted Ho is rejected. So the tax amnesty has a positive and significant effect on individual taxpayer compliance

2. The t value of the regression coefficient E Billing = 0.413 with a significance of 0.681 > 0.05 so that Ha is rejected Ho is accepted. So E Billing has a positive but not significant effect on individual taxpayer compliance

3. The t value of the regression coefficient E Filling = 2.031 with a significance of 0.046 <0.05 so Ha is accepted Ho is rejected. So E Filling has a positive and significant effect on individual taxpayer compliance

4. The t value of the regression coefficient E SPT = 1.583 with a significance of 0.118 > 0.05 so that Ha is rejected Ho is accepted. So E SPT has a positive but not significant effect on individual taxpayer compliance

4.9 Discussion

1. The tax amnesty policy volume II has a positive effect on individual taxpayer compliance (Y). From this study it can be understood that the existence of a tax amnesty policy has had an impact on taxpayer compliance.

2. E Billing has a positive influence on individual taxpayer compliance (Y). The E Billing system is a series of processes that include registration of billing participants, creation of billing codes, payments based on billing codes and billing reconciliation in the state revenue module system.

3. E Filling has a positive influence on individual taxpayer compliance (Y). In other words, these results indicate that the E Filling program is able to provide effective and efficient services to taxpayers in carrying out their obligations in reporting annual SPT, with the E Filling program which can make it easier for taxpayers to report SPT.

4. E SPT has a positive influence on individual taxpayer compliance (Y). That the implementation of the e-filling system has a positive effect on increasing taxpayer compliance. The percentage of usage has increased, meaning that every year e-SPT users increase from year to year

5. Socialization of taxation with the tax amnesty policy volume II, that taxation socialization (Z) moderates tax amnesty on individual taxpayer compliance (Y). Taxpayers feel they gain knowledge and awareness with the influence of the socialization provided. So that socialization actions affect taxpayers to be obedient in fulfilling their tax obligations.

6. Tax socialization with E Billing, that tax socialization (Z) does not moderate E Billing on individual taxpayer compliance (Y)

7. Socialization of taxation with E Filling, that socialization of taxation (Z) does not moderate E Filling of individual taxpayer compliance (Y)

8. Tax socialization with E SPT, that tax socialization (Z) moderates E SPT on individual taxpayer compliance (Y). Taxpayers feel that they have gained knowledge with the influence of the socialization provided, especially the use of E SPT for individual taxpayers. So that socialization actions affect taxpayers in using the E SPT system.

V. Conclusion

Based on the results of the research presented in the previous explanations, the conclusions that can be drawn are as follows:

1. The results of the f test show that the independent variable (tax amnesty policy volume II, E Billing, E Filling, E SPT) simultaneously has a positive and significant effect on the dependent variable (individual taxpayer compliance).

2. The results of the t test conducted to determine the effect of the independent variables on the dependent variable are as follows:

a. The tax amnesty policy volume II has a positive and significant effect on individual taxpayer compliance.

b. E Billing has a positive but not significant effect on individual taxpayer compliance.

c. E Filling has a positive and significant effect on individual taxpayer compliance.

d. E SPT has a positive but not significant effect on individual taxpayer compliance.

3. The results of the MRA (Moderated Regression Analysis) regression coefficient test conducted to find out whether the moderating variable can strengthen or weaken the influence of the independent variable on the dependent variable are as follows:

a. Tax socialization strengthens the tax amnesty policy volume II on individual taxpayer compliance

b. Tax socialization weakens E Billing on individual taxpayer compliance

c. Tax socialization weakens E Filling on individual taxpayer compliance

d. Tax socialization strengthens E SPT on individual taxpayer compliance

This research has limitations or weaknesses that require development and improvement by further researchers. These limitations are as follows:

1. This study only uses a questionnaire instrument so that it does not fully describe the conditions that occur in the research object.

2. The independent variables in this study are limited to the tax amnesty policy volume II, the E Billing system, E Filling, and E SPT only. Other variables have the possibility to influence individual taxpayer compliance

Based on the conclusions and limitations of the research above, the researcher provides the following suggestions:

1. The results of this study show that the tax amnesty policy volume II and the modernization of the tax information system have an effect on individual taxpayer compliance. With the existence of tax amnesty, it can increase awareness and compliance of taxpayers. This can be a consideration for the government whether the tax amnesty policy can be held again in the future. And strive for technological convenience of the taxation system in order to assist taxpayers in fulfilling their tax obligations.

2. For future researchers, this research is only limited to the tax amnesty policy volume II, the E Billing, E Filling, and E SPT systems only. So that other variables can be considered influencing individual taxpayer compliance for further research. In order to enrich research references related to taxation.

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