THE EFFECT OF TAX KNOWLEDGE, TAX SANCTIONS, E-FILING ON TAX COMPLIANCE

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ABSTRACT

The purpose of this study was to determine the level of tax compliance as influenced by tax knowledge, tax sanctions, and e-filing. The population used in this study were relatives and office colleagues of researchers. The sample taken was 115 respondents. The sample selection used convenience sampling and simple random sampling methods. In this study, researchers processed data using SmartPLS software version 3.0. Based on the results of the research conducted, tax sanctions have no effect on tax compliance. On the other hand, tax knowledge and e-filing have an influence on tax compliance. This is certainly in line with compliance theory which explains a person's compliance with the orders or rules applied.

Keywords: Tax Knowledge, E-filing, Tax Compliance

1. INTRODUCTION

Indonesia as a developing country has a source of income for spending and state financing, of course, must fulfil state obligations by optimising revenue sources, one of which is through the tax sector. Taxes themselves are used for infrastructure development and community business support and are categorised as routine state financing to improve the welfare of the Indonesian people. As citizens, we have an obligation to contribute to development and strive to improve the welfare of the country. In the context of routine financing in accordance with a predetermined budget, taxes are one of the sources of state revenue (Admin, 2021).

The amount of tax contribution greatly affects the wheels of government because the funding is also distributed for the welfare of the community and the prosperity of each community so that the government also certainly wants to provide the best by reducing social inequality that might occur. The government is also making every effort in various sectors such as education, health, banking and various other industrial sectors.

There is a fiscal policy instrument used by a country's government to manage public finances, namely the State Budget (APBN). APBN serves to plan state revenues and expenditures for the coming fiscal year and set priorities in the use of public funds. As we know that the contribution of taxes in the State Budget (APBN) increases every year. This certainly shows that the role of taxes is increasingly important for state revenue. This required tax is compelling in nature so that public awareness is needed in its active role to carry out obligations in accordance with applicable regulations. If all taxpayers carry out their tax obligations properly and pay off their obligations, then of course the state budget can also reach its target in an effort to optimise the budget to be distributed to the community. On the other hand, if taxpayers themselves are not compliant in paying their outstanding taxes, it will cause problems and cause reduced revenue to the state treasury.

In tax management, there are several types of tax management that may be carried out by taxpayers. The first is tax planning, this occurs when taxpayers carry out legal and legal financial planning and aims to manage the tax paid in a more efficient way (Cristina, 2021). This can be done because it is one of the efforts to take advantage of tax incentives by reducing taxes permitted by tax law without violating applicable tax laws or regulations. The second is tax avoidance, which is the act of reducing taxes without breaking the law by looking for loopholes or weaknesses in tax laws (Catrine, 2020). This is done by taxpayers by organising their business to save tax paid. In addition, there is tax evasion which is an illegal act involving concealment or falsification of information by not reporting income or reporting but not the actual value. Since this is an act of avoiding tax payments by illegal means, the individuals involved will be subject to serious legal offences in accordance with tax laws.

The tax system itself is divided into two, namely the Official Assessment System and the Self Assessment System. Since 1983, the Indonesian government has conducted five tax reforms and produced a tax collection system called self-assessment (Fuad, 2011). By using the self-assessment system, to encourage the success of this system, it requires awareness, honesty, and willingness of taxpayers to carry out their obligations in accordance with applicable tax regulations. At that time, the types of taxes were also simplified such as Income Tax or PPh, Value Added Tax or PPN, and Luxury Goods Sales Tax or PPnBM.

The government conducted tax reforms with several objectives, namely increasing the tax ratio to Gross Domestic Product, simplifying tax laws to build taxpayer willingness to fulfil their obligations, and reducing economic distortions to improve the process of resource accumulation. Another thing is to provide a sense of fairness for taxpayers, especially the lower community groups. The principle of fairness in taxation is a tax levy that is applied generally, under the same conditions, so that the community is also treated equally. This tax collection is also carried out by the state based on the ability of the taxpayer and the level of income earned.

To increase taxpayer compliance, the Directorate General of Taxes also actively participates in optimising services in the hope that the community itself also has a high awareness and desire to be orderly.

This research is a replication of research by (Safitri & Silalahi, 2020). The differences between this research and (Safitri & Silalahi, 2020) research are: (1) The independent variables used in this study are tax knowledge, tax sanctions, and e-filing. Meanwhile, the independent variables used in (Safitri & Silalahi, 2020) research are the quality of fiscal services, understanding of tax regulations, and the application of the e-filing system. (2) In this study, the sample selection method used was convenience sampling and simple random sampling. Meanwhile, in (Safitri & Silalahi, 2020) research the sample selection method used was purposive sampling. (3) This research was conducted in 2024, while the research conducted by (Safitri & Silalahi, 2020) was conducted in 2020. Therefore, the problem that will be identified in this study is to analyse the impact of changes in tax compliance based on the available variables.

The paper contains a table of contents that includes the problem and the objectives and benefits of this research. In section two, the theoretical basis is explained, which provides a conceptual definition of each variable and the relationship between variables. In section three, the research method used in carrying out the research and the analysis test process carried out are described. In section four, the results of the research are discussed. The last section closes with conclusions from the research that has been done and limitations and suggestions for further research.

Compliance Theory

Stanley Milgram in 1963 created the theory of compliance. In compliance theory, it is explained regarding how a person's condition is where the person obeys the rules that have been set. There are two sociological literacy perspectives related to legal compliance, namely instrumental and normative. The instrumental perspective explains that individuals are driven by self-interest and this perspective is related to behaviour change. In contrast, the normative perspective is concerned with the assumption of why the person becomes moral which is contrary to self-interest (Purwoko & Prasetyo et all., 2022).

Tax Compliance

Tax compliance is the behaviour that should be done by taxpayers in order to fulfil their obligations to pay taxes (Agun & Datrini et all, 2022). Fulfilment of tax obligations is also an important point in tax compliance which includes timely and complete payments.

Tax Knowledge

Tax knowledge is tax information used by taxpayers which becomes a guide in acting, making decisions, and to take directions or strategies related to the implementation of rights and obligations in the field of taxation (Merliyana & Saefurahman, 2017). Knowledge about taxation is important so that based on the information possessed it will greatly help taxpayers both related to what a tax return is and how to fill in the tax return form.

Tax Sanctions

Criminal sanctions are an affliction and a legal bulwark so that tax norms are complied with (Hantono, 2022). Taxpayers will certainly fulfil their obligations if the tax sanctions are very detrimental and can be used as a deterrent effect so that they are not done again.

E-filing

Taxpayers will certainly fulfil their obligations if the tax sanctions are very detrimental and can be used as a deterrent effect so that they are not done again (Fitriya, 2024).

The effect of tax knowledge on tax compliance

Knowledge of taxes will help the public to increase tax compliance so that people are also aware of the importance of paying taxes such as in terms of developing various infrastructures to improve people's welfare. With an understanding and knowledge of taxation, taxpayers can determine the right behaviour in fulfilling their obligations. Meanwhile, people who lack knowledge about taxation tend to make mistakes related to taxation activities so that it hinders them in carrying out their tax obligations. This proves that tax compliance increases awareness and makes taxpayers avoid mistakes that cause tax sanctions. In addition, the knowledge possessed by taxpayers will make it easier for taxpayers to know the steps that are easy and beneficial for individuals or entities in paying taxes so that they are more effective and efficient. H1: Tax knowledge has a positive effect on tax compliance.

The effect of tax sanctions on tax compliance

Tax sanctions can increase taxpayer awareness about the importance of complying with tax rules so that they will tend to comply with the rules because if they violate they will get adverse sanctions. Providing strict tax sanctions can reduce incentives for taxpayers to try to avoid or even ignore taxes. Meanwhile, many people still ignore the impact of tax sanctions which makes them reluctant to carry out their obligations. People who are reluctant to pay taxes also do not realise the extent to which these sanctions directly affect their finances in addition to tax sanctions if they do not carry out their tax obligations. For this reason, taxpayers must be more

aware of how important it is to carry out tax obligations so that they are more careful in the process of filling out to calculate their taxes because if there is an error in reporting, then they themselves will get sanctions that will be more detrimental.
H2: Tax sanctions have a positive effect on tax compliance.

The effect of e-filing on tax compliance
E-filing itself is a new innovation from the Directorate General of Taxes in order to assist the public in the tax payment process. This innovation is an improvement of the digital tax payment administration system in the modern era like today. The practicality felt by the community is expected to provide satisfaction to taxpayers which will certainly increase tax compliance. Besides the practicality they feel, there is a possibility of technical errors in the filling process that results in inaccurate report results. Another thing is that because the filling process is carried out electronically, there are still people who are technology illiterate so they find it difficult to fill in e-filing. But actually, the existence of e-filing will help taxpayers not have a detrimental reason for not reporting taxes because this system makes the tax filing process easier and more affordable.
H3: E-filing has a positive effect on tax compliance.

In summary, the hypotheses are shown below:
H1: Tax knowledge has a significant effect on tax compliance
H2: Tax sanctions have a significant effect on tax compliance
H3: E-filing has a significant effect on tax compliance

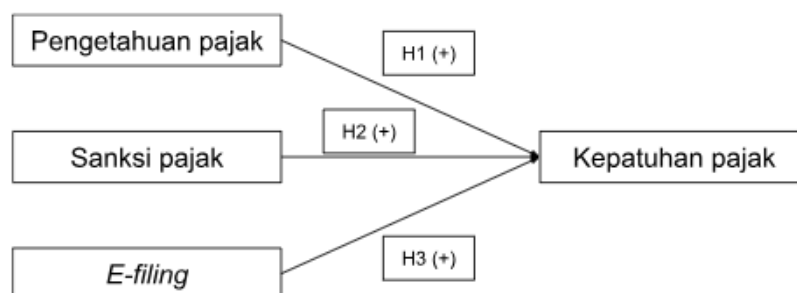The research model of this study as presented in Figure 1 below:

Figure 1. The Research Model

2. RESEARCH METHOD

This research was conducted with descriptive testing which is a research method to describe or explain a phenomenon with the aim of finding a causal relationship so that it can be known why a phenomenon occurs. This research is conducted by focusing on data collection and data presentation in a systematic, structured, and objective manner. This research can be done with several methods such as data collection by conducting surveys, interviews, observations, document analysis but it does depend on the nature of the phenomenon under study. In this research many people often use existing methods to understand and document certain phenomena, whether in a scientific, business, or social context.

3. RESULTS AND DISCUSSIONS

This study was conducted with a sample size of 115 respondents and the results of the completed questionnaires were analysed by the researcher.

Table 1. Descriptive Analysis
Source: Data processing using Microsoft Excel

Indikator	Minimum	Maksimum	Rata-rata (Mean)	Standar Deviasi
Y1	1	5	3,88	1,173
Y2	1	5	4,05	1,012
Y3	1	5	3,95	1,062
Y4	1	5	3,97	0,995
Y5	1	5	4,03	1,067
Y6	1	5	4,01	1,131
Y7	1	5	4,25	0,959
Y8	1	5	4,13	1,138
X1.1	1	5	3,96	1,24
X1.2	1	5	4,05	1,037
X1.3	1	5	3,74	1,135
X1.4	1	5	3,61	1,221
X1.5	1	5	3,58	1,278
X2.1	1	5	3,84	1,134
X2.2	1	5	3,74	1,12
X2.3	1	5	3,47	1,114
X2.4	1	5	3,34	1,186
X3.1	1	5	3,79	1,123
X3.2	1	5	3,87	1,051
X3.3	1	5	3,84	1,1
X3.4	1	5	3,65	1,172
X3.5	1	5	3,73	1,082
X3.6	1	5	3,7	1,089
X3.7	1	5	3,76	1,131

In the table above, the minimum value on the questionnaire answered by respondents is 1. This means that the response is strongly disagree. While the maximum value is 5, meaning that the respondent's answer is strongly agree.
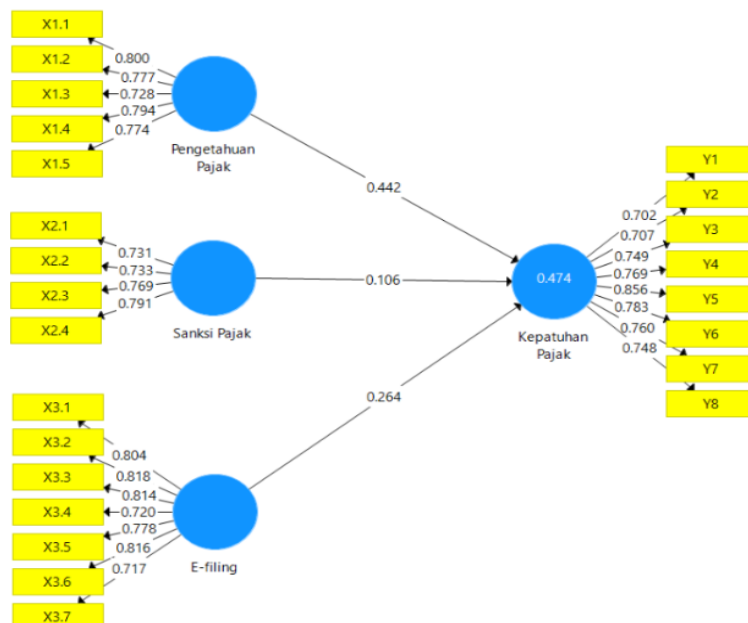

Figure 2. Score Loading Factor
Source: Data processing on SmartPLS version 3.0

Based on the numbers obtained, it can be seen that all of them are> 0.7, which indicates that the outer loading value has fulfilled convergent validity and has a high level of validity.

Table 2. Average Variance Extracted
Source: Data processing on SmartPLS version 3.0

Variabel	AVE
Pengetahuan Pajak	0.601
Sanksi Pajak	0.572
E-filing	0.612
Kepatuhan Pajak	0.578

Based on the table above, it can be seen that each indicator has an AVE value> 0.5. With the value obtained, it can be said that this research indicator has good convergent validity in compiling its variables.

Table 3. Cross Loading
Source: Data processing on SmartPLS version 3.0

Indikator	Variabel			
	Pengetahuan Pajak	Sanksi Pajak	E-filing	Kepatuhan Pajak
X1.1	0.800	0.310	0.329	0.579
X1.2	0.777	0.374	0.460	0.531
X1.3	0.728	0.474	0.504	0.427
X1.4	0.794	0.468	0.432	0.451
X1.5	0.774	0.435	0.379	0.458
X2.1	0.342	0.731	0.221	0.269
X2.2	0.346	0.733	0.291	0.335
X2.3	0.499	0.769	0.430	0.411
X2.4	0.358	0.791	0.341	0.324
X3.1	0.450	0.230	0.804	0.473
X3.2	0.451	0.295	0.818	0.484
X3.3	0.445	0.320	0.814	0.446
X3.4	0.398	0.473	0.720	0.412
X3.5	0.360	0.320	0.778	0.360
X3.6	0.472	0.462	0.816	0.415
X3.7	0.341	0.323	0.717	0.381
Y1	0.412	0.399	0.301	0.702
Y2	0.463	0.400	0.451	0.707
Y3	0.416	0.297	0.377	0.749
Y4	0.536	0.351	0.463	0.769
Y5	0.559	0.400	0.512	0.856
Y6	0.485	0.385	0.417	0.783
Y7	0.414	0.254	0.381	0.760
Y8	0.559	0.251	0.387	0.748

Based on the data in the table above, it can be seen that each indicator has a greater cross loading value when compared to other variables. Thus, it can be stated that the indicator variables in this study have good discriminant validity in the preparation of their variables.

Table 4. Cronbach's Alpha
Source: Data processing on SmartPLS version 3.0

Variabel	Cronbach's Alpha
Pengetahuan Pajak	0.835
Sanksi Pajak	0.754
E-filing	0.894
Kepatuhan Pajak	0.895

Based on the data above, it can be seen that the Cronbach's alpha value on each indicator variable is> 0.6. This shows that all variables can be said to be reliable and consistent.

Table 5. Composite Reliability
Source: Data processing on SmartPLS version 3.0

Variabel	Composite Reliability (rho a)
Pengetahuan Pajak	0.842
Sanksi Pajak	0.763
E-filing	0.898
Kepatuhan Pajak	0.901

Based on the data above, it can be seen that the composite reliability value for each indicator variable is > 0.6. This shows that all variables can be said to be reliable.

Table 6. R Square Value
Source: Data processing on SmartPLS version 3.0

	R Square	R Square Adjusted
Kepatuhan Pajak (Y)	0.474	0.460

From the data above, the R square value for the Tax Compliance variable is 0.474. Thus, it can be explained that all independent or exogenous variables, namely Tax Knowledge, Tax Sanctions, and E-filing (X1, X2, and X3) affect the dependent or endogenous variable by 47.4%. In this measurement, the model includes moderate criteria.

R square adjusted is the corrected R square value based on the standard error value. In other words, R square adjusted is a stronger value than R square in independent or exogenous variables explaining dependent or endogenous variables. In this study, the adjusted R square value is 0.460. Thus, this indicates that all independent variables, namely Tax Knowledge, Tax Sanctions, and E-filing (X1, X2, and X3) affect the dependent variable by 46%.

Table 7. F Square Value
Source: Data processing on SmartPLS version 3.0

	Pengetahuan Pajak	Sanksi Pajak	E-filing	Kepatuhan Pajak
Kepatuhan Pajak (Y)				
Pengetahuan Pajak (X1)				0.227
Sanksi Pajak (X2)				0.015
E-filing (X3)				0.090

Based on the table above, it can be seen that the F square value of the tax knowledge variable on tax compliance is 0.227, so based on the criteria the influence of the tax knowledge variable on tax compliance is moderate. Then the F square value of the tax sanction variable on tax compliance is 0.015, so based on the criteria the influence of the tax sanction variable on tax compliance is moderate. Finally, the F square value of the e-filing variable on tax compliance is 0.090, so based on the criteria the influence of the e-filing variable on tax compliance is small.

Table 8. Q Square Value
Source: Data processing on SmartPLS version 3.0

Variabel	Q^2
Kepatuhan Pajak	0.257

Based on the results in the table above, it can be seen that the predictive relevance value generated is 0.257. This shows that the Q^2 value > 0. In conclusion, the variable constructs in this study can be declared relevant to measure the research model.
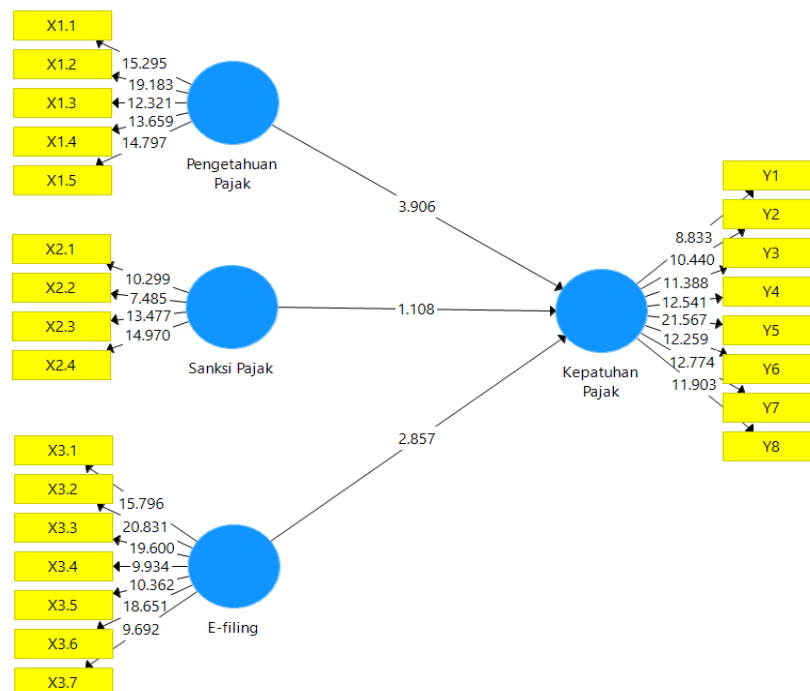

Figure 3. Bootstrapping Test Results
Source: Data processing on SmartPLS version 3.0

Table 9. Bootstrapping Test
Source: Data processing on SmartPLS version 3.0

Variabel	Path Coefficients	T Statistics (|O/STDEV|)	P Values
Pengetahuan Pajak → Kepatuhan Pajak	0.442	3.906	0.000
Sanksi Pajak → Kepatuhan Pajak	0.106	1.108	0.269
E-filing → Kepatuhan Pajak	0.264	2.857	0.004

Based on the table above the bootstrapping test results above, the equation is obtained, namely Y = 0.442X1 + 0.106X2 + 0.264X3. Thus, it can be said that the path coefficient value of the Tax Knowledge variable has a positive direction of 0.442, then the path coefficient value of the Tax Sanctions variable has a positive direction of 0.106, as well as the path coefficient value of the E-filing variable has a positive direction of 0.264.

Table 10. Hypothesis Testing
Source: Data processing on SmartPLS version 3.0

	Hipotesis	Original Sample	T Statistics	P Values	Hasil
Pengetahuan pajak berpengaruh signifikan terhadap kepatuhan pajak	Ha1	0.442	3.906	0.000	Ha1 diterima
Sanksi pajak berpengaruh signifikan terhadap kepatuhan pajak	Ha2	0.106	1.108	0.269	Ha2 ditolak
E-filing berpengaruh signifikan terhadap kepatuhan pajak	Ha3	0.264	2.857	0.004	Ha3 diterima

4. CONCLUSIONS AND SUGGESTIONS

The authors came to various conclusions based on the data collected and supplied by this study.

First, the hypothesis that the effect of tax knowledge on tax compliance is accepted. This is in line with research conducted by (Pratama & Riduwan, 2020), (Syafira, 2021), (Puspita & Rahayu, 2022), (Susilawati & Masyitah, 2023), (Widiasti & Datrini et all., 2023), (Nadifah & Mujiyati, 2023). Second, the hypothesis that the effect of tax sanctions on tax compliance is rejected. This is in line with research conducted by (Abdi, 2017). Third, the hypothesis that the effect of e-filing on tax compliance is accepted. This is in line with research conducted by (Abdi, 2017), (Zulhazmi & Kwarto, 2019), (Kusumayanthi & Suprasto, 2019), (Sentanu & Budiartha, 2019), (Lubis, 2019), (Safitri & Silalahi, 2020), (Rahmat & Bulutoding et all., 2020), (Pratama & Riduwan, 2020), (Syafira, 2021), (Puspita & Rahayu, 2022), (Susilawati & Masyitah, 2023), (Islamiah, 2022), (Widiasti & Datrini et all., 2023), (Nadifah & Mujiyati, 2023).

Every research must have limitations. In this study, the limitations include:
a) The number of independent variables studied was only 3 factors, so the r square of 47.4% in the results experienced limitations in explaining the factors that influence tax compliance.
b) The scope of this study is only on relatives, and office colleagues.
c) The number of respondents obtained in the questionnaire distributed was 115 respondents.

The following are some suggestions that can be given, including:
a. For further research, it can add independent variables such as tax socialisation and tax service quality with the aim of increasing the adjusted r square value. This is because the research is said to be good if the adjusted r square is close to 100%.

b. For further research, it can increase the variety of respondents with the aim of helping to ensure that the research results are more representative of the existing population as a whole, not just a small part of a homogeneous population. In addition, this variety of respondents also has more possibilities to be generalised to a wider population to make stronger claims about how the phenomenon under study might apply in various contexts.

c. Future research is expected to obtain a larger number of respondents with the aim of increasing the validity and reliability of the research results. The more respondents involved in the research, the smaller the margin of error that may occur in the research results.

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