

The Role of Information System Technology, Taxation Socialization on Taxpayer Compliance Moderated by Government Trust

Heni Susanti¹, Wakhid Ansori², Agnes Mariana Pardosi³, David Pangaribuan⁴,
Yeni Triyana⁵, Tutty Nurhayati⁶

^{1,2,3,4,5,6}Universitas Bhayangkara Jakarta Raya, Jakarta, Indonesia

Email: heny.susanti@mhs.ubharaaya.ac.id

Abstract

The purpose of this study is to empirically test and analyze the impact of information system technology (e-filing), tax socialization, and government trust on the compliance of individual taxpayers at the North Bekasi Pratama Tax Office. Adopting an associative quantitative approach, the research employs a sample size of 100 respondents, selected using the Slovin formula. Data was collected using a questionnaire with a Likert scale. The findings of the study are presented below conclude that (1) The implementation of e-Filing has a discernible and substantial impact on taxpayer compliance, (2) The socialization of taxes has a positive and significant effect on the compliance of taxpayers, (3) The level of trust that the government is perceived to have by the public has a positive and significant impact on the extent to which taxpayers comply with the relevant regulations, (4) The degree of trust placed in the government by the public moderates the application of information system technology (e-filing) in influencing individual taxpayer compliance, (5) The degree of trust placed in the government by the public moderates the extent to which the government is able to socialize tax activities on the basis of individual taxpayer compliance. The findings of this study offer encouraging indications for the government, particularly the DJP, and taxpayers alike, in terms of maintaining the trust placed in them by the wider community. The efficacy of the system with respect to government services and researchers also contributes to the expansion of knowledge and awareness.

Keywords: *Information Technology, Tax Socialization, Government Trust, Taxpayer Compliance.*



A. INTRODUCTION

Taxes are the important element to maintaining the country's economic stability to enabling the government to fund its budget (APBN). Tax revenue is the biggest source of state revenue, in financing national development. Public participation can be realized through public compliance as taxpayers. Without taxpayer compliance and awareness, this great potential will be wasted. Tax compliance in Indonesia remains a challenge, resulting in uncollected taxes (Solekhah, 2018).

Taxes are a crucial element in economic development, serving as a primary source on which governments rely to fund essential public services and infrastructure projects. These taxes are to be paid to the APBN, or state revenue, and spending budget (Marcori, 2018). It can be assumed that if tax authorities lack confidence in the integrity of taxpayers, even those eager to meet their obligations, and consequently prioritize enforcement through inspection and penalties, the approach is likely to generate a non-cooperative environment (Mendoza et al., 2017). Furthermore, the

intricate nature of tax law and regulation can result in inadvertent errors. In such instances, a punitive response from the tax authority is unlikely to encourage taxpayers to deviate from their current level of effort.

Table 1. Realization of State Revenue 2018-2021

Fiscal Year	Amount of Realization		Compliance Percentage Tax
	Reception Tax	Reception State Budget	
2018	1,518.8	1,943.7	78%
2019	1,546.1	1,959.3	79%
2020	1,285.1	1,647.8	78%
2021	1,547.8	2,011.3	77%

Source: APBN Realization Data djpb.kemenkeu.go.id

It is apparent that tax revenue plays a substantial role in overall state revenue. As demonstrated in the table above, there has been a discernible variation in the ratio of tax compliance. In 2018, the tax compliance rate in relation to the state budget (APBN) was 78%. This increased to 79% in 2019, before declining to 78% in 2020 and further to 77% in 2021. It can be reasonably assumed that increasing the compliance of taxpayers to obey tax obligations would optimize Revenue of the state from the tax sector.

The implementation of e-governance represents a common strategy across most countries, offering the potential for a more citizen-centric approach to governance and the reduction of operational costs. It is unfortunate that most of These schemes were unable to achieve the benefits that were initially claimed. A focus on technology instead of governance is often to blame for this failure. (Saxena, 2005). The following challenges deal with organizations also come into play for the government.

In Indonesia, a self-assessment system is used for the purposes of taxation, whereby the taxpayer is permitted a degree of flexibility and trust in relation to the calculation, payment and reporting of their tax obligations. However, this flexibility also opens opportunities for taxpayers to delay fulfilling their obligations, making taxpayer compliance a critical factor. Taxpayer compliance forms the foundation for assessing the strength of a nation's development. It reflects the significant participation of taxpayers in supporting the continuity of national development.

Report on the implementation of measures to ensure taxpayer compliance at the North Bekasi Pratama Tax Office in 2022 shows that taxpayers who submitted their Annual Tax Returns (SPT) and fulfilled their tax obligations have increased over the past five years. As reported by the DJP, the proportion of taxpayers who comply with the relevant regulations and submit. In the 2022 tax year, 81% of taxpayers filed their annual returns, representing 96,000 reports out of a total of 511,000 registered taxpayers. Over the past five years, the compliance ratio has remained relatively consistent, with a value of 72% observed in 2018. In 2019, despite an increase in the number of registered taxpayers, the compliance ratio remained unchanged at 72%. The proportion of taxpayers who complied with the relevant regulations and

submitted an Annual Tax Return increased once more in 2020, reaching a compliance ratio of 77%. This equates to 59,000 SPTs being reported. In 2021, the number of registered taxpayers increased once more, and the compliance ratio improved to 78%.

Table 2. Realization of WPOP Compliance at KPP Pratama North Bekasi

Year	WPOP Registered	SPT WPOP Reported	Retrieved	Compliance Ratio
2018	227,206	63,528	163,678	72%
2019	241,960	66,594	175,366	72%
2020	254,675	59,509	195,166	77%
2021	459,979	102,313	357,666	78%
2022	511,177	95,939	415,238	81%

Source: KPP Pratama North Bekasi

According to Atarwaman (2020), taxpayer compliance refers to the behavior of a taxpayer who fulfils all their tax obligations in accordance with the applicable laws and regulations, in a conscious and deliberate manner. There are two main categories of factors that influence taxpayer compliance: internal and external. One external factor is the availability of tax reporting tools using information system technology, such as e-filing. Advances in information and communication technology allow taxpayers to easily report their taxes in real time. The implementation of e-filing technology marks a significant advancement in the provision of superior services, with the aim of facilitating the fulfilment of tax obligations by taxpayers. However, the issue lies in whether e-filing can effectively foster taxpayer compliance, as the core challenge is compliance itself, which depends on the awareness and willingness of taxpayers to fulfill their tax obligations.

Another influencing factor is the accuracy of the media used for tax socialization and the intensity of its implementation. Tax socialization aims to raise taxpayers' awareness of the crucial role taxes play in development and in improving public welfare. Similarly, the purpose of socializing tax regulations is to provide understanding about the importance of public, especially taxpayers, participating in supporting development. Tax regulation socialization also educates the public to comply with their tax obligations. Additionally, tax regulation socialization aims to provide knowledge and understanding of various tax rules and to foster cooperation between the public and the government through improved services, thereby building taxpayers' trust in the government's ability to manage taxes.

In accordance with the findings of Diantini et al. (2018), E-filing represents a digital process for the submission of tax returns (SPT) and notifications. It is an online, real-time method that can be completed via online media. The objective of this study is to assess the impact of information technology, particularly e-filing, which provides taxpayers with a convenient and effective means of complying with their responsibilities. Prior studies Diantini et al. (2018) have shown that the introduction of filing based on system through e-filing has a positive and significant impact on the compliance of individual taxpayers. However, this finding contrasts with Solekhah

(2018), who reported that the implementation of the e-filing system did not have a significant effect on individual taxpayer compliance.

The e-filing system does not impact individual taxpayers' compliance. Tax socialization is the second factor that can influence taxpayer compliance. Pramudito states in his explanation of the government's sub-optimal tax collection that the public is not entirely held responsible for this shortcoming. Sigit concedes that shortcomings have also been identified in the performance of his team. Sigit revealed: "The limited knowledge of taxpayers is a consequence of the lack of socialization efforts by the Directorate General of Taxes (DJP). The DJP has acknowledged this shortcoming and is taking steps to address it. Ground the analysis, it can be concluded that the taxpayers who do not comply with their tax contribute to the suboptimal tax revenue, are not solely the responsibility of the taxpayers. It is also a result of the DJP's failure to adequately disseminate tax-related information (Lianty et al., 2017).

The socialization of taxation is a crucial aspect of making contribution to enhancing taxpayer compliance. By utilizing both direct and indirect socialization techniques, taxpayers can develop a comprehensive understanding of tax regulations, ensuring they have a clear comprehension of their tax obligations and the requirements to pay and report taxes accurately on a regular basis. It is vital that the DJP carries out socialization efforts regarding the online tax system which will be implemented for the purpose of facilitating payments and reporting. This will guarantee that taxpayers are provided with the information and guidance they require on all matters within the scope of taxation (Rusmayani, 2017).

The research conducted by Pratiwi & Jati (2020) stipulates that tax socialization positively as a compliance factor for individual taxpayers. Nevertheless, Ainul (2021)'s prior study implies that tax socialization does not exert a considerable influence on individual taxpayers to satisfy their tax obligation. Furthermore, trust is an important factor in achieving tax compliance. Dewi and Diatmika (2020) describe trust as the fundamental belief held by individuals or societies regarding the ability of tax authorities to act in public interest. The research findings indicate if the trust level is getting higher it will lead to impact on the compliance of personal taxpayers. However, this finding differs from that of Pradhani (2022). Pradhani states that the confidence placed in the government does not affect the level of compliance among personal taxpayers.

The purpose of this study is to empirically test and analyze the impact of information system technology (e-filing), tax socialization, and government trust on the compliance of individual taxpayers at the North Bekasi Pratama Tax Office.

B. LITERATURE REVIEW

1. Attribution Theory

The process of attribution is a single of the mechanisms through which impressions are formed. The term 'attribution' is used to describe the processes by which individuals seek to explain the causes of the behaviors of others or themselves. The theory is selected for examination due to its relevance in understanding the

relationship between taxpayer compliance with tax obligations and the way taxpayers evaluate taxes. An individual's perception of a given situation is significantly shaped by both internal and external factors. (Sudrajat & Ompusunggu, 2015). It is commonly held that behavior caused internally is under the personal control of the individual, whereas behavior caused externally is influenced by external factors. This implies that the individual is compelled to act because of the situation or environment in which they find themselves.

2. Compliance Theory

Compliance theory, first put forth by Stanley Milgram in 1963, aims to explain why people are willing to obey established orders or rules. Compliance theory describes a situation in which an individual follows instruction or adheres to regulations that have been issued. The term "taxpayer compliance" is used to describe the behavior of taxpayers who are aware of their tax obligations and adhere to the laws and regulations applicable to their circumstances.

3. Taxpayer Compliance

The Minister of Finance Decree No. 554/KMK.04/200 states that taxpayer compliance is an action in fulfilling tax obligations in accordance with the conditions of the applicable tax laws and regulations. Compliance is closely related to actions taken to meet the provisions of the laws and regulations associated with the taxation system. As posited by Agnys & Robiyanto (2017), taxpayer compliance is contingent upon adherence to the full spectrum of tax regulations, including, but not limited to, those pertaining to administration, bookkeeping, tax withholding/collection, payment, reporting, and the provision of data for tax audit purposes. To fulfil their tax obligations in accordance with the relevant regulations, taxpayers tend to associate it with the costs of fulfilling these obligations (compliance costs), which are preferably minimal or nonexistent. Therefore, when designing a taxation system, it is necessary to consider the cost element of fulfilling tax obligations.

Taxpayer compliance is essential because Indonesia's taxation system adopts a self-assessment system that entrusts taxpayers to fulfill their tax obligations independently. Moreover, as indicated by Henny Zurika Lubis & M. Arief Hidayat (2019), an important factor motivating compliance is the desire to avoid penalties. This indicates that taxpayers comply to avoid any sanctions, fines or other penalties for non-compliance.

As asserted by Marcori (2018), it is imperative to rigorously enforce taxpayer compliance to optimize the efficiency of tax revenue collection. Hartini & Sopian (2018) stated that measuring tax knowledge requires several indicators:

- a. Taxpayer knowledge of the function of taxes.
- b. Taxpayer knowledge of tax regulations.
- c. Taxpayer knowledge of registration as a taxpayer.
- d. Taxpayer knowledge of the procedures for tax payment; and
- e. Taxpayer knowledge of tax rates.

4. Implementation of Information Technology (E-Filing)

Advances in data and communications technology have made it possible to find a constructive solution for the creation of applications or software that enable taxpayers to fulfil their tax obligations in an efficient, effective and economical manner. One of the supporting tools currently used in the taxation system is E-Filing, which allows for the electronic submission of Annual Tax Returns (SPT) or requests for extensions of Annual SPT online, in real-time, through the DJP's website. The e-filing system forms part of the modernization of the national taxes system, with the objective of increasing taxpayer compliance. The introduction of e-filing will streamline the online submission of annual tax returns in real-time, enhancing efficiency and convenience for taxpayers. As highlighted by Rizky Amalia and Wahjoe Hapsari (2018), the following factors contribute to the effectiveness of e-filing:

- a. Security and confidentiality: The strength of the technological tools to maintain the security and privacy of the information provided by taxpayers.
- b. Information Technology Assurance can be defined as the set of organizational assets, the role of their use and the administration that oversees them. It ensures that the elements are competent in this area. User perception: The measurement of technology's trustworthiness, indicating that its use will bring benefits to the user.
- c. Ease of use perception: The extent to which the system is straightforward and offers a user-friendly interface.

5. Socialization of Tax Regulations

To encourage taxpayer compliance with tax obligations, the government, through the DJP, must engage in socialization activities that involve informing, reminding, and shaping the public's mindset about the role and function of taxes in improving societal welfare.

The term "tax socialization" is used to describe the efforts of the DJP to create comprehension, provide information and guide society to understand the impact of taxes on the nation. Through these socialization activities, it is expected that the awareness of the public as taxpayers will increase, motivating them to comply with the relevant tax laws, it is necessary for taxpayers to be identified, pay taxes and submit annually their tax returns on time.

In addition, tax socialization can serve as a communication channel from government to taxpayers to discuss the challenges of paying and reporting taxes, which can help build trust in the government's administration of taxes.

In Articles 2 and 3 of the DJP Regulation Number 3 of 2013 concerning tax education, the goal is to enhance tax knowledge and skills, as well as to change taxpayer behavior so that they become more aware, informed, and concerned about exercising their rights and fulfilling their tax obligations. Taxation socialization is an effort to inform, educate, and orient the public in general, and particularly the taxpayers, about everything related to taxes and tax law.

According to Herryanto et al. (2013), taxation socialization or educational activities can be carried out in two ways:

- a. Direct socialization: Direct socialization involves interaction with taxpayers or potential taxpayers. Forms of direct socialization are for example "tax goes to school/tax goes to campus", tax competitions (quizzes, debates, tax speeches and articles), tax meetings, tax clinics, seminars, discussions, lectures and workshops/technical advice.
- b. Indirect socialization: Indirect socialization involves minimal or no interaction with participants. Examples of indirect socialization activities include radio/television programs and the sale of tax-related books, leaflets or pamphlets.

6. Tax Socialization

Tax socialization is necessary because it helps taxpayers to understand the important role of taxes in national development, because taxpayers can take part in the progress of national development. In addition, tax information is very important for taxpayers to be aware of tax procedures, thus the implementation of tax obligations runs as mandated by the law (Sudrajat & Ompusunggu, 2015).

Tax socialization is evaluated using an index, as proposed by Pratiwi & Jati (2020):

- a. Socialization is immediate transparent.
- b. Socialization enables the citizens, particularly taxpayers, to comprehend the benefits of taxes to the nation.
- c. The public/taxpayer understands the applicable tax laws.
- d. The taxpayers will understand how to fill in and submit their SPTs.
- e. The filing deadlines are known to the taxpayers.

7. Trust in the Government

Trust arises from attitudes of integrity and cooperativity, which are based on the mutual sharing of retrieved the same meaning. Based on these shared values and norms, trust in government is related to taxpayers' expectations of the government system and the current legal system. Trust in the government is very important because it is linked to the level of public participation and willingness to fulfill tax obligations. The more trusted the government, the more likely taxpayers are to comply.

Accountability and transparency in the management of taxes collected from public revenues affect participation, which is manifested in the awareness of tax obligations. Trust in government is the basis for building the national economy and determining the outcome of national development. Trust is also linked to the legitimacy of government, which is earned through democratic processes such as the election of executive, legislative and judicial leaders.

The level of assurance taxpayers has towards government is reflected at perception that the government is accountable for the nation's development because

people are willing to pay taxes, implement correct programs that can improve the welfare of the people, is genuinely committed to eliminating corruption and has confidence in the performance of the current government.

Mardiasmo (2011) states that satisfied taxpayers are more likely to fulfil their tax obligations in compliance with the relevant regulation. The measures of taxpayer satisfaction are:

- a. Level of trust in the government,
- b. Trust in the legal enforcement,
- c. Trust that taxes collected will go back to the people

C. METHOD

This conceptual research model indicates the influence of the independent variables on the dependent variable. The dependent variable in this study is taxpayer compliance, while the independent variables in this study are e-filing implementation, tax socialization, and trust in government. The basis for this research uses data collected from questionnaires distributed to individual taxpayers at the North Bekasi Pratama Tax Office (KPP Bekasi Utara). Survey methodology was used to collect primary data, using a questionnaire as an instrument.

The sample in this survey consisted of respondents who were listed as taxpayers at KPP Bekasi Utara, with the criteria being individual taxpayers who have a Taxpayer Identification Number (NPWP) and report their Annual Tax Return (SPT) to the North Bekasi Pratama Tax Office. The sample of 100 (hundred) respondents was selected to apply the Slovin formula. The respondent characteristics consist of 40 males and 60 females. The age distribution of the respondents shows that the largest group is aged 20-25 years, with 70 individuals, followed by 16 respondents aged 26-30 years, 13 respondents over 30 years, and 1 respondent under 20 years.

D. RESULTS AND DISCUSSION

1. Multiple Linear Regression Test

The results obtained from the multiple regression analysis conducted using statistical tests in SPSS version 25 are as follows:

Table 3. Multiple Linear Regression Test
Coefficient a

Model		Unstandardized Coefficient	Standard error	Standardized Coefficient Beta	t	sig
1	Constanta	9.291	790		10.483	.000
	The Implementation of Technology (E-Filing)	.168	0.43	.273	3.390	.000
	Tax Socialization	.389	.023	.608	9.956	.000
	Government Trust (Z)	.690	.031	.136	2.229	.028

Dependent Variable WPOP Y compliance

Source: Output SPSS 25

From the regression equation, the following can be explained:

- The coefficient of the regression constant is 8.281. Therefore, prior to the influence of the independent variables (application of e-filing, socialization of taxation and trust in government), the value of WPOP compliance (Y) is 8.281.
- The coefficient for the implementation of e-filing (X1) is 0.188, indicating that for each 1% increase in e-filing implementation, taxpayer compliance (WPOP, Y) will rise by 0.188.
- The coefficient for tax socialization (X2) is 0.389. This means that for every 1% increase in tax socialization, the taxpayer compliance (WPOP, Y) increasing 0.389.
- The coefficient for government trust (X3) is 0.069. This means that for every 1% increase in government trust, the taxpayer compliance (WPOP, Y) will increase by 0.069.

2. Hypothesis Testing

While keeping the other independent variables constant, each variable's effect on the dependent variable of taxpayer compliance is assessed individually using the t-test. The t-test is presented in the coefficient table under the 'sig' (significative Ness') column. The following results are applied to decide:

Table 4. Test Result Coefficient a

Model		Unstandardized Coefficient	Standard error	Standardized Coefficient Beta	t	sig
1	Constanta	9.291	790		10.483	000
	The Implementation of Technology (E-Filing)	.168	0.43	273	3.390	000
	Tax Socialization	.389	023	608	9.956	000
	Government Trust	.690	031	136	2.229	028

Dependent Variable WPOP Y Compliance

Source: Output SPSS 25

Hypothesis tests, based on Table 4 above, are partially with a t-table value of 1.985, are as follows:

- E-filing (X1) implementing to the compliance of taxpayers (Y) bears a significance of $0.000 < 0.05$ and a calculated t value of 4.390 higher than the t table value. This shows that the application of e-filing influences taxpayer compliance (WPOP) at KPP Pratama Bekasi Utara.
- Tax socialization (X2) towards taxpayer compliance (Y) in KPP Pratama Bekasi Utara shows a significance of $0.000 < 0.05$ and a calculated t value of 9.969 which is higher than the t table value. This means that tax socialization has a positive effect on WPOP at KPP Pratama Bekasi Utara.
- The perceived effect of trust in government (X3) on taxpayer compliance (Y) had significance of $0.028 < 0.05$ and a t-value of 2.229, which is higher than the t-table value. This indicates that trust in the government influences WPOP at the KPP Bekasi Utara.

3. Coefficient of Determination (R^2)

An increase in R^2 indicates a greater impact of independence on subordinates. The aim of the coefficient of determination (R^2) calculation is to determine which independent variable has the most dominant influence on the dependent variable. The coefficient of determination table below shows the results of the coefficient towards determinants test.

Table 5. Results of the coefficient of Determination Model Summary

Model	R	R. Square	Adjusted R Square	Standardized Error of the Estimate
1	.888a	.788	.781	.79677

a. Predictor (constant) Government Trust (Moderate) Tax socialization (X2) The implementation of technology (e-filing) (X)

As the above table shows, the R^2 ratio is 0.788. It implies that 78.8% variation of WPOP can be explained by the implementation variables of e-filing, tax socialisation, and trust in the government, while the other 28.2% is influenced by other factors.

4. E-Filing Information System Implementation and WPOP Compliance

Following the results of the hypothesis test, the significant value for e-filing adoption is 0.000, which is less than $\alpha = 0.05$, and the t-value is 4.390, which exceeds the t-table value of 1.985. Therefore, H_{a1} is assumed. This indicates that the e-filing implementation variable has a positive and significant effect on the compliance of individual taxpayers at the North Bekasi Pratama Tax office.

As the e-filing system becomes more sophisticated, it will offer taxpayers greater convenience and satisfaction, thereby encouraging them to fulfil their tax obligations. The system is accessible from anywhere and offers flexibility, removing any reason for taxpayers to neglect reporting their obligations. This study aligns with the findings of Kusumayanthi & Suprasto (2019) and Diantini et al. (2018), who determined implementation of e-filing positively influences taxpayer compliance. This is due to the advantages and convenience the e-filing system provides in meeting tax obligations.

E-filing system facilitates reporting of taxes by taxpayers, as it expels the essential for them to wait in lengthy rows at Dropbox locations or KPP. Additionally, it saves time in submitting the Annual Tax Return (SPT). The utilization of information technology systems provides efficiency, effectiveness, and cost-effectiveness for taxpayers, the public, and the government in fulfilling tax rights and obligations. Taxpayers will find it easier and more comfortable to fulfil their tax obligations, and taxpayer compliance will increase due to the pleased with the tax services provided by the government.

5. Tax Socialization and WPOP Compliance

Stemming from the results of the test of hypothesis, the implication value for tax socialization is 0.000, which is less than $\alpha = 0.05$, and the t-value is 9.969, which is

higher than the t-table value of 1.985. Therefore, H_{a1} accepted. This means that socialization of tax activities has a positive and significant effect towards compliance of individual taxpayers at the KPP Bekasi Utara.

This indicates effectiveness of the socialization of tax has positive impact to taxpayers' awareness to fulfill their tax obligations. Tax socialization aims to change taxpayers' negative perceptions, making them more compliant than before. This finding is consistent with studies by Wardani and Wati (2018). Miftahul Romdhona et al. (2021).

Tax socialization activities help convey information, messages, and impressions about various aspects of taxation. The influence of taxpayer compliance can serve as an indicator of national consciousness and the level of public participation, especially taxpayers, in fulfilling their obligations, as well as their moral support for national development.

6. Government Trust and WPOP Compliance

Grounded in the hypothesis test, the significance value for government trust is 0.028, which is less than $\alpha = 0.05$ the t-score was 2,229, greater than the t-test score 1,985. Hence, H_{a1} is accepted. This means: In the case of North Bekasi Pratama Tax Office, assurance on government impacted positively to the individual taxpayers' compliance.

When the government manages taxes, which are public funds entrusted to it, in a good way, it will impact positively to taxpayer compliance. High level of taxpayer trust is reflected in the public's confidence in the tax system, which becomes the foundation for the government to continue national development and the national economy. To increase public satisfaction over time, the DJP must work continuously to improve and enhance its services.

The results of this research consistent with Dewi, Diatmika (2020) and Jones M et al. (2020). It was found that the level of trust in government positively impact on taxpayer compliance. A high level of taxpayer trust in government is reflected in the public's trust in government management. The "slippery slope" framework has been put forth as a psychological model for the comprehension of tax compliance behavior. The framework posits that tax compliance is shaped by a multitude of factors, including the level of trust individuals place in the authority figures responsible for regulating tax matters and the perceived authority of these entities. Furthermore, tax knowledge has been recognizing as a pivotal influenced factor in tax compliance, particularly, in context about the digital economy (Bornman & Wassermann, 2020). The level of tax understanding and compliance has been subjected for study in several different regions, with the results indicating that tax knowledge plays an important role in shaping compliance behavior (Anggraeni et al., 2022; Adeleke et al., 2019).

The extent to which taxpayers trust the relevant tax authorization is an important determinant of their compliance behavior. Such a level of entrust is essential for the readiness to accept the choices carried out by the tax administration. Such acceptance consequently leads to increased compliance (Van Dijke, et al., 2010).

An essential element influencing the level of entrust tax procedure is the way in which taxpayers perceive the fairness of law enforcement. It is essential that taxpayers perceive justice in the whole area to discern the tax system as legitimate. The perception will subsequently rise compliance. While all the above areas are important, research around taxation has shown that perceptions of procedural justice are particularly important (Kichler, et al., 2006).

7. The Implementation of Information Technology System (E-Filing) on Taxpayer Compliance Moderated by Government Trust

Table 6. Results of the Moderation Test Stage 1

Coefficients a

Model		Unstandardized Coefficient	Standard Error	Standardized Coefficient Beta	t	sig
1	Constanta	9.291	790		10.483	.000
	Implication Technology (e-filing)	.168	0.43	.273	3.390	.000
	Government Trust	.690	.031	.136	2.229	.028

Dependent Variable Compliance WPOP Y

Source: Research Results Processed by the Researcher.

Table 7. Results of the Moderation Test of the Information Technology Usage Variable on Taxpayer Compliance

Coefficients a

Model		Unstandardized Coefficient	Standard Error	Standardized Coefficient Beta	t	sig
1	Constanta	9.291	790		10.483	.000
	Implication Technology (e-filing)	.168	0.43	.273	3.390	.000
	Government Trust	.690	.031	.136	2.229	.028
	Moderate 1	.058	0.102	.064	1.551	.000

Dependent Variable Compliance WPOP Y

Source: Research Results Processed by ourselves.

Based on the SPSS output above, it shows that the effect of Z (Trust in Government) on Y in the first output, and the moderating effect ($Z \times X_1$) in the second output, both show significant values (< 0.05). This indicates that the accomplishment of the Information Technology System (e-filing) plays a valid role as a moderating variable. In other words, government trust strengthens the connection between the accomplishment Information Technology System (e-filing) and individual taxpayer compliance.

Table 8. Results of the Moderation Test Stage 2
Coefficients a

Model		Unstandardized Coefficient	Standard Error	Standardized Coefficient Beta	t	sig
1	Constanta	9.291	790		10.483	.000
	Tax Socialization	.389	0.23	.273	3.390	.000
	Government Trust	.690	.031	.136	2.229	.028

Dependent Variable Compliance WPOP Y

Source: Research Results Processed by the Researcher.

Table 9. Results of the Moderation Test of the Tax Socialization Variable on
Taxpayer Compliance Moderated by Government Trust
Coefficients a

Model		Unstandardized Coefficient	Standard Error	Standardized Coefficient Beta	t	sig
1	Constanta	9.291	790		10.483	.000
	Tax Socialization	.389	0.23	.273	3.390	.000
	Government Trust	.690	.031	.136	2.229	.028
	Moderate 2	.044	.077	.564	.519	.000

Dependent Variable Compliance WPOP Y

Source: Research Results Processed by ourselves.

8. The Influence of Tax Socialization (SP) on Individual Taxpayer Compliance with Government Trust as a Moderating Variable

Presumed by SPSS output above, It demonstrates way impact of Z (Government Trust) to Y (Individual Taxpayer Compliant) at the second output, and the moderating effect 2 ($Z \times X_2$) in the second output, both show significant values (<0.05), It shown that tax socialization, which has an influence, strengthens the relationship, and is suitable to be considered as a moderating variable. In other words, government trust strengthens the effect of tax socialization on individual taxpayer compliance.

E. CONCLUSION

According to the discussion above, it can be concluded that the implementation of information technology through e-filing has a positive and significant effect on taxpayer compliance. The socialization of taxes has a positive and significant effect on the compliance of taxpayers. Government trust positively and significantly affects taxpayer compliance. Government trust moderates the relationship between the implementation of the Information Technology System (e-filing) and individual taxpayer compliance. Government trust moderates' connection between tax socialization activities and individual taxpayer compliance.

The findings of this research carry positive effects for government, is to DJP, for taxpayers in sequence to maintain public trust. The effectiveness of the system is

related to government services, and the researcher also contributes to increasing public knowledge and awareness regarding participation in development. Taxpayer compliance is both a psychological and an economic issue, which is why research on taxpayer compliance should continue over time. Therefore, further research is needed by broadening comprehension of the study to include factors as follows culture, social norms and tax inclusion.

REFERENCES

1. Agustiningsih, W., & Isroah, I. (2016). Pengaruh Penerapan E-Filing, Tingkat Pemahaman Perpajakan Dan Kesadaran Wajib Pajak Terhadap Kepatuhan Wajib Pajak di KPP Pratama Yogyakarta. *Nominal: Barometer Riset Akuntansi dan Manajemen*, 5(2), 107-122.
2. Ainul, N. K. I. K. (2021). Pengaruh Pengetahuan Perpajakan, Sosialisasi Perpajakan, dan Penerapan Sistem E-Filling Terhadap Kepatuhan Wajib Pajak Orang Pribadi Pada Kantor Pelayanan Pajak Pratama Surabaya Wonocolo. *Jurnal Pendidikan Ekonomi: Jurnal Ilmiah Ilmu Pendidikan, Ilmu Ekonomi Dan Ilmu Sosial*, 15(1), 9–19.
3. Anggraeni, D., Pratiwi, I., & Erfina, T. (2022, January). Evaluation of 'levels of tax understanding and compliance in batang regency, central Java, Indonesia. In *Brawijaya International Conference on Economics, Business and Finance 2021 (BICEBF 2021)* (pp. 73-79). Atlantis Press.
4. Bornman, M., & Wassermann, M. (2020). Tax knowledge for the digital economy. *Journal of Economic and Financial Sciences*, 13(1).
5. Dewi, N. P. D. A., & Diatmika, I. P. G. (2020). Pengaruh Tingkat Kepercayaan, Persepsi Tax Amnesty, Akuntabilitas Pelayanan Publik, Dan Lingkungan Sosial Terhadap Kepatuhan Wajib Pajak Orang Pribadi. *Jurnal Ilmiah Akuntansi dan Humanika*, 10(2), 245–254.
6. Diantini, A., Yasa, I. N. P., & Atmadja, A. T. (2018). Pengaruh Penerapan E-Filing Terhadap Kepatuhan Wajib Pajak Orang Pribadi (Studi Pada Kantor Pelayanan Pajak Pratama Singaraja). *Jimat (Jurnal Ilmiah Mahasiswa Akuntansi) Undiksha*, 9(1), 2614–1930.
7. Handayani, E. P., Harimurti, F., Kristanto, D., Program, Akuntansi, S., Ekonomi, F., Slamet, U., & Surakarta, R. (2020). Pengaruh Pemahaman Peraturan Pajak, Sosialisasi Pajak, Dan Tingkat Kepercayaan Terhadap Kepatuhan Wajib Pajak Umkm (Survey Pada Pedagang Batik di Pasar Klewer Surakarta). *Jurnal Akuntansi dan Sistem Teknologi Informasi*, 16(1), 22–32.
8. Handayani, H. R., & Setianingrum, T. D. (2022). Pengaruh Pemahaman Wajib Pajak, Kesadaran Wajib Pajak, Penerapan E-Filling, Dan Sosialisasi Perpajakan Terhadap Kepatuhan Wajib Pajak Pribadi Kpp Pratama Cimanggis. *Scientific Journal of Reflection: Economic, Accounting, Management and Business*, 5(3), 801–809.
9. Herryanto, M., Agus, D., & Toly, A. (2013). Pengaruh Kesadaran Wajib Pajak, Kegiatan Sosialisasi Perpajakan, Dan Pemeriksaan Pajak Terhadap Penerimaan

- Pajak Penghasilan Di Kpp Pratama Surabaya Sawahan. *Tax & Accounting Review*, 1(1), 124.
10. Kirchler, E., Hoelzl, E., & Wahl, I. (2008). Enforced Versus Voluntary Tax Compliance: The "Slippery Slope" Framework. *Journal of Economic Psychology*, 29(2), 210–225.
 11. Kirchler, E., & Hoelzl, E. (2006). Modelling taxpayers behaviour as a function of interaction between tax authorities and taxpayers. *Managing and Maintaining Compliance*, Boom Legal Publishers, Den Haag, 1-23.
 12. Kusumayanthi, L. O., & Suprasto, H. B. (2019). Pengaruh Penerapan E-Filling, Sosialisasi Perpajakan, Kinerja Account Representative, dan Sanksi Pajak Terhadap Tingkat Kepatuhan Wpop. *E-Jurnal Akuntansi*, 491.
 13. Lianty, M., Hapsari, D. W., & Kurnia, K. (2017). Pengetahuan perpajakan, sosialisasi perpajakan, dan pelayanan fiskus terhadap kepatuhan wajib pajak. *JRAK*, 9(2), 55-65.
 14. Mendoza, J. P., Wielhouwer, J., & Kirchler, E. (2017). The backfiring effect of auditing on tax compliance. *Journal of Economic Psychology*, 62, 284-294.
 15. Ni Made Lisa Rusmayani, N. L. S. (2017). Pengaruh Sosialisasi, Pengetahuan, Sanksi dan Kualitas Pelayanan Pada Kepatuhan Wajib Pajak Kendaraan Bermotor. *E-Jurnal Akuntansi*, 20(1), 173–201.
 16. Pradhani, F. A., S. J. (2022). Peran Lingkungan Dalam Penerapan E-Filling dan Tingkat Kepercayaan Pada Pemerintah Terhadap Kepatuhan Wajib Pajak. *Jurnal Akademi Akuntansi*, 5(2), 279–295.
 17. Pratiwi, P. E. M., & Jati, I. K. (2020). Pengaruh Sosialisasi Perpajakan, Pengetahuan Perpajakan, Kualitas Pelayanan Fiskus dan Minat Penerapan E-Filling pada Kepatuhan WPOP. *E-Jurnal Akuntansi*, 30(3), 674.
 18. Romdhona, F. M., Nurhayati, N., & Helliana, H. (2021). Pengaruh Penggunaan Teknologi E-Filling dan Sosialisasi Perpajakan terhadap Kepatuhan Wajib Pajak Orang Pribadi. *Prosiding Akuntansi*, 7(1), 31-33.
 19. Saxena, K. B. C. (2005). Towards excellence in e-governance. *International Journal of Public Sector Management*, 18(6), 498-513, 16.
 20. Sudrajat, A., & Ompusunggu, A. P. (2015). Pemanfaatan Teknologi Informasi, Sosialisasi Pajak, Pengetahuan Perpajakan, dan Kepatuhan Pajak. *Jurnal Riset Akuntansi & Perpajakan (JRAP)*, 2(02), 193–202.
 21. Van Dijke, M., & Verboon, P. (2010). Trust in authorities as a boundary condition to procedural fairness effects on tax compliance. *Journal of Economic Psychology*, 31.
 22. Veronica, A. (2015). The Effect of Taxing Socialization. *Service of Tax Authorities, Tax Payer's Knowledge Of Tax Laws, Tax*.
 23. Wardani, D. K., & Wati, E. (2018). Pengaruh Sosialisasi Perpajakan Terhadap Kepatuhan Wajib Pajak Dengan Pengetahuan Perpajakan Sebagai Variabel Intervening (Studi Pada Wajib Pajak Orang Pribadi di KPP Pratama Kebumen). *Nominal: Barometer Riset Akuntansi dan Manajemen*, 7(1), 33– 54.

24. Widiasti, E., & Retnani, E. D. (2021). Pengaruh Penerapan E-Filing, Sikap Rasional, Lingkungan, dan Tingkat Kepercayaan Terhadap Kepatuhan Pelaporan Spt Wajib Pajak Pribadi. *Jurnal Ilmu dan Riset Akuntansi (JIRA)*, 10(10).
25. Wiratan, K., & H. K. (2018). Analisis Faktor-Faktor Yang Mempengaruhi Penggunaan E-Filing Oleh Wajib Pajak (Studi Pada Wajib Pajak Orang Pribadi Yang Terdaftar Pada KPP Madya dan Pratama di Kota Tangerang dan Tangerang Selatan). *Jurnal Bina Akuntansi*, 5(3), 310–349.