

## **E-Filing and Tax Revenue: a Role of Digital Tax Socialization**

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### **ABSTRACT**

*This study aims to analyze the effect of the use of e-filing on the tax revenue by including the role of digital tax socialization to strengthen both relationships. The new contribution of this study is to combine literature e-filing, digital tax socialization, and tax revenue previously examined separately. For analysis, we use Moderated Regression Analysis (MRA) which was built through cross-sectional data for 7 years on the tax authorities in the regions. The study results show that e-filing has a positive effect on tax revenue. Subsequent results provide evidence that digital tax socialization can strengthen the positive effect of e-filing on tax revenue. In this study, we found that digital tax socialization directly has a negative relationship with tax revenue. The results of our study support the commitment of various countries to carry out tax reforms in a modern direction.*

**Keywords:** *e-filing\_digital tax socialization\_tax revenue\_a tax authority*

### **ABSTRAK**

Penelitian ini bertujuan untuk menganalisis pengaruh penggunaan e-filing terhadap penerimaan pajak dengan mengikutsertakan peran sosialisasi pajak digital untuk memperkuat kedua hubungan tersebut. Kontribusi baru dari penelitian ini adalah menggabungkan literatur tentang e-filing, sosialisasi pajak digital, dan penerimaan pajak yang sebelumnya telah diteliti secara terpisah. Untuk analisis, kami menggunakan Moderated Regression Analysis (MRA) yang dibangun melalui data cross-sectional selama 7 tahun pada otoritas pajak di daerah. Hasil penelitian menunjukkan bahwa e-filing berpengaruh positif terhadap penerimaan pajak. Hasil selanjutnya memberikan bukti bahwa sosialisasi pajak digital dapat memperkuat pengaruh positif e-filing terhadap penerimaan pajak. Dalam penelitian ini, kami menemukan bahwa sosialisasi pajak digital secara langsung memiliki hubungan negatif dengan penerimaan pajak. Hasil penelitian kami mendukung komitmen berbagai negara untuk melakukan reformasi pajak ke arah yang modern.

**Kata kunci :** *e-filing\_sosialisasi pajak digital\_penerimaan pajak\_otoritas pajak*

### **INTRODUCTION**

Tax is placed at the top position as the main source of revenue in increasing a country's cash (Mawejje & Sebudde, 2019; Langer & Korzhenevych, 2018; Oz-Yalaman, 2019), therefore taxes are a means of mobilizing resources derived from the economic activities of the community to finance infrastructure development and state expenditures (Lin & Jia, 2019; Mawejje, 2019; Prichard, Salardi, & Segal, 2018). It is undeniable that taxes can be said to be the greatest supports of a country revenue (Larasati & Binekas, 2019; Suárez Serrato & Zidar, 2018).

Tax collection and tax law enforcement are difficult to enforce in various countries (Tiefenbach & Kohlbacher, 2015; Vilaça, 2012; Sivadasan & Slemrod, 2008). Thus, the increase in tax revenue is a major concern for policymakers, so that they can directly increase revenue by considering the determinants of tax revenue (Schafferer, Yeh, Chen, Lee, & Hsieh, 2018; Andreoni, 2019). Many ways can be done by policymakers and tax managers to determine the strategy as an effort to increase tax revenue (Gnangnon, 2016; Mardan & Stimmelmayer, 2018; Doerrenberg, 2015).

Various changes to tax management have been made through various mechanisms (Ikhsan, Trialdi, & Syahrial, 2005; Li, Xiong, & Xie, 2018; Elena, 2015). Policymakers and tax managers in various countries have carried out various reforms tax, one of which is utilizing information technology and databases (Agrawal & Wildasin, 2019; Olivares, 2017; Fu, Xue, Xu, & Yang, 2019). The challenge of digital disruption in the economy is made an opportunity through the responsiveness of the tax authority to improve the tax technology infrastructure (Javed, Saqib, Razaq, & Saeed, 2018; Moscoso Boedo, 2018). Increasing the effectiveness and efficiency of tax services is expected to have a positive impact on state revenue from the tax (Zeida, 2019; (Ghiaie, Auclair, & Noah Ndela Ntsama, 2019; Ilzetzki, 2018). In addition, the tax authorities help and guide taxpayers to provide facilities tax services (Andreas & Savitri, 2015; Savitri & Musfialdy, 2016).

The presence of technology always provides convenience for daily life, including the use of tax services (Javed et al., 2018; Ikhsan et al., 2005; Olivares, 2017) Socialmedia such as Facebook, Twitter, Instagram and YouTube can be used as information media by tax authorities in various countries to help socialize taxation programs and regulations, meaning to remind taxpayers about the importance of paying taxes (Herawati, Tabroni, & Lusiana, 2018; Wibisono, 2019; Alstadsæter, Kopczuk, & Telle, 2019) If the awareness of taxpayers in reporting their taxes is increased, then the taxpayer compliance ratio will increase so that it affects the state revenue from the tax sector (Andreas & Savitri, 2015; Suprayogo & Hasymi, 2018; Agustini & Widhiyani, 2019).

Tax reform continues to be pursued in every country in the world, with the aim of increasing state revenue from taxes, which in turn will have an impact on improving domestic economic conditions (Benczúr, Katay, & Kiss, 2018; Shi, Tang, & Yu, 2015). Tax reform in developed countries, such as the United States will have an impact not only on the domestic economy but will have an impact a global (IMF, 2018). Meanwhile, the international community has recognized the need urgent for developing countries to expand fiscal space, including increasing tax revenues to meet the needs of development sustainable (Fjeldstad, 2014; Mawejje & Sebudde, 2019).

The Indonesian government changed the tax revenue target for 2021, from the previous Rp1,176.3 trillion to Rp1,142.5 trillion. This figure is equivalent to 92.9% of the 2021 State Budget target of IDR 1,229.6 trillion. This means that in 2021 there will be a tax shortfall of IDR 87.1 trillion (CNBC Indonesia, 2021). This condition shows that tax reform has not yet shown maximum results. This condition is undeniable due to the pandemic that disrupts global and domestic economic conditions.

Awareness of taxpayers in Indonesia in meeting their obligations is still low, both for reporting notification letters and paying taxes (Cindy & Yenni, 2013; Prawiranegara, 2013). This condition also makes state revenue not optimal, because the largest state revenue comes from taxes (Lado & Budiantara, 2018; Masruri, 2018). If revenue can exceed that portion, development in Indonesia can be more optimal and create justice for all levels of society (Pratiwi, Suryani, & Kurnia, 2018; Pranata & Supadmi, 2018).

Tax authorities in Indonesia have carried out tax reforms, one of which is improving taxation services by developing tax administration modern and information technology (Ismail, Gasim, & Amalo, 2018; Rumina, Balandina, & Bannova, 2015; Bastani, Giebe, & Miao, 2019). One form of the modern administration of taxation is e-filing, which is the way the reporting is done taxpayer online and in real-time via the official site tax authority (Suherman, Almunawwaroh, & Marliana, 2015; Nurlaela, 2017; Erawati & Ratnasari, 2018). This system is intended to make taxpayers easy to do their tax reporting (Lado & Budiantara, 2018; Ismail et al., 2018).

However, this method raises new problems, namely, there are still many taxpayers who lack the knowledge and ability to operate an-based system online, so that socialization is needed to convey how to use the system (Ismail et al., 2018; Agustini & Widhiyani, 2019; Putri & Putri, 2019). The tax authorities in Indonesia have implemented various tax socialization programs, both manually and online. The development of information technology is used by tax authorities to promote taxation, such as the submission of taxation



rules, taxation sanctions, the role of tax on development, procedures for using administration systems modern tax, and other taxation information (Gagné, Hovelaque, & Mechouar, 2019; He & Wang, 2017; Rumina et al., 2015). Currently, the tax authority in Indonesia uses social media to socialize about taxes, such as Twitter, Facebook, YouTube, and Instagram.

This study builds on a variety of literature on taxation (eg, Putri & Putri, 2019; Agustini & Widhiyani, 2019; Andreas & Savitri, 2015; Ilzetzi, 2018; Gnanon, 2016; Bastani et al., 2019; Rumina et al., 2015), especially regarding digital tax services, tax socialization, and tax revenue. Digital tax services will make it easier for taxpayers to report their obligations (Elvionita, 2018; Siahaan & Halimatusyadiah, 2018; Nurlaela, 2017). With the development of digital tax services, it is expected that taxpayers will fulfill their obligations so that state revenue from the tax sector increases (Agrawal & Wildasin, 2019; Foros, Kind, & Wyndham, 2019; Mardan & Stimmelmayer, 2018). In addition, taxation socialization has a role to introduce the mechanism of tax services digital to the public, so that the public as taxpayers will understand it (Andreas & Savitri, 2015; Savitri & Musfialdy, 2016; Herawati et al., 2018). Currently, socialization tax can be done through social media to provide information effectively and efficiently, so that people will be aware of paying taxes that have an impact on increasing tax revenues (Palupi & Herianti, 2017; Yücedoğru, Boz, Öner, Saygi, & Dibek, 2018).

There are many papers in the literature discussing tax revenue determinants different in each country (eg, Swanepoel & Schoeman, 2002; Castro & Camarillo, 2014; Fazlurahman & Kustiawan, 2016; Suárez Serrato & Zidar, 2018; Langer & Korzhenevych, 2018). Unlike the previous literature, this study investigates how the ease of digital tax services through e-filing on tax revenues is determined by the amount of digital tax socialization conducted by the tax authorities. In other words, this study seeks to introduce the extent to which digital tax socialization is able to strengthen the impact of digital tax services in an effort to increase revenue tax.

Then the new contribution of this study, namely concerning the relationship between literature digital tax service and separate digital tax socialization regarding tax revenue. To our knowledge, the use of the digital tax socialization variable is the first in the taxation literature, and this is the first study to document the effect of digital tax service on tax revenue that depends on digital tax socialization. We built data cross-sectional from various data sources for 7 years, from 2014 to 2021. In this study, we conducted an analysis using Moderated Regression Analysis (MRA).

This study aims to analyze the extent to which digital tax socialization is able to strengthen the effect of digital tax services through e-filing on tax revenue. This study was conducted to the tax authorities in one area in Indonesia, namely Ciamis Regency, West Java Province. This paper continues as follows. In the next section, we describe our literature review and hypothesis. The third section identifies data sources, explains variables and discusses empirical approaches. The fourth section reports the results of our empirical analysis, and the fifth section summarizes the conclusions drawn from this study.

## **LITERATURE REVIEW**

### **E-filing**

e-filing is a way to submit tax obligations online and in real-time through several sites, among which can be accessed on the tax authority and other institutions designated (Putri & Putri, 2019; Pranata & Supadmi, 2018; Erawati & Ratnasari, 2018). The online-based service is intended for taxpayers who will submit income tax and corporate tax (Nurlaela, 2017; Agustini & Widhiyani, 2019). The benefits of using e-filing include 1) making it easy for taxpayers to report their obligations anytime and anywhere; 2) taxpayers do not need to queue to report their obligations at the tax office; 3) minimize errors in reporting tax (Suherman et al., 2015; Ismail et al., 2018).

Current taxpayers can utilize tax services online and in real-time whenever and wherever, so there is no need print report forms to manually and receipts (Suprayogo &

Hasymi, 2018; Lado & Budiantara, 2018). This system is one of the innovations made by the tax authority so that taxpayers can report their obligations quickly, anytime and anywhere (Kurniawan, Aprianto, & Ines, 2018; Setiawan, Kurniawan, & Payamta, 2018). Taxpayers see that the system e-filing provides benefits for themselves, thereby increasing taxpayer awareness to pay taxes (Erawati & Ratnasari, 2018; Pranata & Supadmi, 2018).

### **Digital Tax Socialization**

One way that tax authorities can do to increase awareness taxpayer is through socialization to provide information about taxation to the public (Herawati et al., 2018; Ismail et al., 2018; Andreas & Savitri, 2015). Socialization is the learning of values, norms, and patterns of behavior, which are expected by the group as a form of reform so that it becomes an effective organization. So the efforts made by the tax authorities in providing information about taxes can be done through socialization (Herawati et al., 2018; Savitri & Musfiaily, 2016).

One way that can be done in taxation socialization is by utilizing information technology (Aryati & Putritanti, 2016; Aryati, 2016). Information technology is the media used to process data, including processing, obtaining, compiling, storing, manipulating data in various ways to produce quality information, namely information that is relevant, accurate and timely (Agrawal & Wildasin, 2019; Moscoso Boedo, 2018; Foros et al., 2019). Information technology is used for personal, business, government, and information strategy for decision making (Suryani, 2019; Mansor, Mohamed, Ling, & Kasim, 2016; Silaen, 2015).

The tax authority website in Indonesia is a medium for delivering information in cyberspace where taxpayers can access current and actual taxation data that is public anytime and anywhere quickly and easily. Social media such as Facebook, Twitter, Instagram, and YouTube are used by tax authorities as a tool that can be used to interact with taxpayers. The development of information technology is a potential for tax authorities to interact with taxpayers without face to face (Palupi & Herianti, 2017; Herawati et al., 2018; He & Wang, 2017).

### **Tax revenue**

Tax is state income that comes from the people as citizens of a country. The income comes from people who meet the requirements to be subject to tax and can be categorized as a tax object (Larasati & Binekas, 2019; (Suárez Serrato & Zidar, 2018). Tax revenue should be maximized because it will affect the income state (Gnangnon, 2016; Mardan & Stimmelmayer, 2018) Tax is the biggest revenue from total state revenue (Doerrenberg, 2015; Pratiwi et al., 2018).

The tax has a very large and increasingly dependable role to support government development and spending (Stoilova, 2017; Zhang & Li, 2011). One indicator of the success of tax reform is the increase in revenue state from the tax sector, which in turn will affect tax economic growth (Adkisson & Mohammed, 2014; Fazlurahman & Kustiawan, 2016). In various countries in the world, tax is the main concern by considering the factors determining tax income (Swanepoel & Schoeman, 2002; Benczúr et al., 2018). Various efforts were made by the tax authority to determine the strategy as an effort to increase tax revenue (Ghiaie et al., 2019; Pratiwi et al., 2018).

### **Hypothesis**

In this section, we discuss how digital tax socialization can strengthen the effect of digital tax services through e-filing on tax revenue. The explanation of this relationship is evident in the theoretical foundation and empirical analysis of the literature on the practice of using e-filing, digital tax socialization, and revenue tax previously examined separately. Several studies provide clues about how digital tax socialization can strengthen the effect of e-filing on tax revenue.



To improve services, tax authorities in Indonesia reformed tax administration through e-filing online-based (Suprayogo & Hasymi, 2018; Suherman et al., 2015). The use of e-filing by taxpayers can facilitate reporting of their obligations, so reporting is much faster, more convenient, and can be done anywhere and anytime by taxpayers (Lado & Budiantara, 2018; Nurlaela, 2017). With the ease of tax services, taxpayers can report anytime and anywhere without having to come to the tax office (Erawati & Ratnasari, 2018; Agustini & Widhiyani, 2019). Taxpayers find e-filing useful and form a positive attitude for them so that it will increase taxpayer awareness to pay taxes which further increases state revenue from the tax sector (Putri & Putri, 2019; Setiawan et al., 2018). From the statement, the first hypothesis to be tested are as follows:

H1: e-filing positive effect on tax revenues.

Digital tax services through e-filing by tax authorities in Indonesia pose new problems for some taxpayers. Not all taxpayers have more knowledge and capability in using e-filing, so the socialization of the use of e-filing must be carried out by the tax authority (Kurniawan et al., 2018; Aryati & Putritanti, 2016). The development of information technology can be utilized by the tax authority to provide an understanding to taxpayers about the use of e-filing (Suryani, 2019; Siahaan & Halimatusyadiah, 2018). Social media is one that is used by authorities tax in Indonesia to provide information about taxation, such as Twitter, Instagram, Facebook, and YouTube.

The media can not only be used to provide information about the use of e-filing but can also be used to provide information on taxation rules, tax sanctions, the role of taxes in development and other taxation information (Herawati et al., 2018; Elvionita, 2018; Princesses & Princesses, 2019). So that the digital tax socialization expected to be able to strengthen the positive impact of e-filing on tax revenue. From that statement, the second hypothesis to be tested are as follows:

H2: digital tax socialization reinforces the positive effect of e-filing on tax revenue.

## **RESEARCH METHODOLOGY**

### ***Research Design***

To test the hypothesis, we use *Moderated Regression Analysis* (MRA) to find out whether digital socialization is able to strengthen the positive influence of the use of *e-filing* on tax revenue. This study is based on assumptions in the discussion about developing hypotheses that explain that massive socialization through digital media can strengthen the positive influence of the use of *e-filing* on tax revenue. Conversely, socialization that is not done massively can hamper tax revenues.

Data on digital tax socialization is measured by the frequency of socialization through social media from the tax authority. Then the data regarding the use of *e-filing* is measured by the number of uses of taxpayers in reporting their obligations. Furthermore, data on tax revenue measured by the achievement of the realization of the target (annual %). All data, both regarding digital tax socialization, *e-filing*, and tax revenue are obtained from the tax authorities in Ciamis Regency, namely KPP Pratama Ciamis in 2016-2023.

### ***Data***

Data sources used and how the measurement of each variable will be discussed in this section. The type of data in this study was obtained from secondary data collected from KPP Pratama Ciamis as a tax authority, regarding *E-Filing*, *Digital Tax Socialization* and *Tax Revenue* from 2016-2023. The dependent variable in this study is tax revenue measured by the performance of realization of target (annual%) generated by KPP Pratama Ciamis from 2016-2023, which reports the percentage of achievement of the realization of the target that has been determined every year, with a high percentage indicating that the realization of high tax revenue and vice versa.

Furthermore, the use of *e-filing* is measured by the number of taxpayers uses in reporting their obligations. This data is taken from the report on the recording system of digital tax

service (*E-Filing*) at KPP Pratama Ciamis in 2016-2023. The higher number of taxpayers who use *e-filing* shows that the system is effectively applied as modern tax service, and vice versa. Then to measure digital tax socialization, we use the frequency of tax information dissemination using social media by KPP Pratama Ciamis in 2016-2023. This data is taken from the public relations department of the tax authority.

The higher frequency of delivery of taxation information on social media shows that the performance of tax authorities is better in promoting taxation to the public, including information about the use of *e-filing* to taxpayers. Conversely, the lower frequency of submission of taxation information shows that the performance of tax authorities is getting worse in socializing taxation to the public. The types of taxes, taxpayers and observed tax revenues are income tax and corporate tax, with the reason that *e-filing* is used for these taxes. Data sources and descriptions variable can be seen in the following table.

Table 1: Data Sources and Description of the Variables

Variable	Definition	Year	Source
<i>E-Filing</i>	How to submit tax obligations online and in real-time through several sites, among which can be accessed on the tax authority and other designated agencies.	2016-2023	KPP Pratama Ciamis
<i>Digital Tax Socialization</i>	Submission of tax information through social media by the tax authority.	2016-2023	KPP Pratama Ciamis
<i>Tax Revenue</i>	Tax revenue is state income derived from taxes.	2016-2023	KPP Pratama Ciamis

### Empirical Approach

In this study, we use the *Moderated Regression Analysis* (MRA) to empirically examine the extent to which digital tax socialization is able to strengthen the influence positive of *e-filing* on tax revenue. To enable comparisons with studies previous, we ran the following 2 models.

$$TaxRevenue = a + bE-Filing + e \quad (1)$$

$$TaxRevenue = a + b_1E-Filing + b_2DigitalTaxSocialization + b_3E-Filing.DigitalTaxSocialization + e \quad (2)$$

The first model illustrates the relationship between *E-Filing* and *Tax Revenue*. If the number of users *E-Filing* gets higher, it will be followed by a higher *Tax Revenue*. The second model illustrates the relationship between *E-Filing*, *Tax Revenue*, and *Digital Tax Socialization* as moderating variables. If the frequency of *Digital Tax Socialization* gets higher, it will strengthen the impact of *E-Filing* on the increase in *Tax Revenue*.

## RESULTS AND DISCUSSION

Description of *e-filing*, digital tax socialization, and tax revenue can be seen in Table 2 below.

Table 2: Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
<i>E-Filing</i>	5	7880.00	8314.00	8060.00	163.78492
<i>Digital Tax Socialization</i>	5	202.00	231.00	217.60	12.13672
<i>Tax Revenue</i>	5	77.11	92.01	83.50	6.37966
Valid N (listwise)	5				

Source: data processed

*E-Filing* has a minimum score of 7880, a maximum score of 8314, a standard deviation of 163.78492, and the score of a mean of 8060. The mean score shows that during 2016-2023 *E-Filing* was used by as many as 8060 taxpayers in Ciamis Regency to report their obligations. Furthermore, *Digital Tax Socialization* has a minimum score of 202, the maximum score of 231, a standard deviation of 12.13672, and a mean score of 217.60. The mean score explains that from 2016-2023 the tax authorities in Ciamis Regency provided tax information to the public 217.60 times through social media. Whereas *Tax Revenue* has a minimum score of 77.11, a maximum score of 92.01, a standard deviation of 6.37966, and a mean score of 83.50. The mean score shows that from 2016- 2023 the realization of tax revenue did not always reach the target, which was only 83.50%. The first step in testing the hypothesis is testing the model (1), which is to find out the relationship between *E-Filing* and *Tax Revenue*. The results of the analysis in this step can be seen in the following tables.

Table 3: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.890 <sup>a</sup>	.792	.722	3.36167

a. Predictors: (Constant), *E-Filing*

Source: data processed

Adjusted R Square generated a score of 0.722 shows that *E-Filing* has effected an of 72.2% on *Tax Revenue*, while the remaining 27.8% (100-72.2) is influenced by other factors not examined in this study. To find out whether this model (1) is suitable to be used to discuss the relationship between *E-Filing* and *Tax Revenue*, the results can be seen in the following table 4.

Table 4: Anova<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	128.898	1	128.898	11.406	.043 <sup>a</sup>
	Residual	33.902	3	11.301		
	Total	162.800	4			

a. Predictors: (Constant), *E-Filing*

b. Dependent Variable: *Tax Revenue*

Source: data processed



From table 4 you can see the F Sig. of 0.043 is smaller than  $\alpha = 0.05$ , meaning that the model (1) is suitable to be used to explain the relationship between *E-Filing* and *Tax Revenue* in this study. Furthermore, to determine the significance of the effect of *E-Filing* on *Tax Revenue*, it can be seen from the following table 5.

Table 5: Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients		Sig.
		B	Std. Error	Beta	t	
1	(Constant)	-196.153	82.729		-2.371	.098
	<i>E-Filing</i>	.035	.010	.890	3.377	.043

a. Dependent Variable: *Tax Revenue*

Source: data processed

The results of this analysis indicate that *E-Filing* has a positive and significant effect on *Tax Revenue*. The statement was proven from the beta unstandardized coefficients which were positive at 0.035 with a significance level of 0.043 less than  $\alpha = 0.05$ . This means that the higher of taxpayer's number who report their obligations through *E-Filing*, the higher the *Tax Revenue*, so this condition shows that the hypothesis first is accepted.

The second step in testing the hypothesis is testing model (2), which is to determine the extent to which *Digital Tax Socialization* is able to strengthen the positive influence of *E-Filing* on *Tax Revenue*. The results of the analysis in this step can be seen in the following table 6.

Table 6: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.998 <sup>a</sup>	.997	.994	.50527

a. Predictors: (Constant), *E-Filing.DigitalTaxSocialization*, *DigitalTaxSocialization*

Source: data processed

Table 6 provides information that after the existence of *Digital Tax Socialization* further strengthens the positive influence of *E-Filing* on *Tax Revenue*. This statement is proven by an increase in the *Adjusted R Square* score of 0.272 (0.994-0.722) or an increase of 27.2% (see tables 3 and 6). To find out whether this model (2) is suitable to be used to discuss the relationship between *E-Filing*, *Digital Tax Socialization*, and *Tax Revenue*, the results can be seen in the following table 7.

Table 7: Anova<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	162.289	2	81.145	317.847	.003 <sup>a</sup>
	Residual	.511	2	.255		
	Total	162.800	4			

a. Predictors: (Constant), *E-Filing.DigitalTaxSocialization*, *DigitalTaxSocialization*

b. Dependent Variable: *Tax Revenue*

Source: data processed



From table 7 you can see the F Sig. of 0.003 smaller than  $\alpha = 0.05$ , meaning that model (2) is suitable to be used to explain the relationship between *E-Filing*, *Digital Tax Socialization*, and *Tax Revenue* in this study. Furthermore, to find out the significance of *Digital Tax Socialization* in strengthening the positive influence of *E-Filing* on *Tax Revenue*, it can be seen from the following table 8.

Table 8: Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	5.285	6.664		.793	.511
<i>DigitalTaxSocialization</i>	-.185	.107	-.352	-1.737	.225
<i>E-Filing.DigitalTaxSocialization</i>	6.736	.000	1.342	6.613	.022

a. Dependent Variable: *Tax Revenue*

Source: data processed

The results of this analysis indicate that *Digital Tax Socialization* is able to strengthen the positive influence of *E-Filing* on *Tax Revenue*. This statement was proven from the beta unstandardized coefficients which were positive at 6.736 with a significance level of 0.022 less than  $\alpha = 0.05$ . This means that the more often the tax authority submits information taxation to the public through social media (*Digital Tax Socialization*), the stronger the effect of *E-Filing* on *Tax Revenue*, so this condition shows that the second hypothesis is accepted.

From the results of our analysis we find that *Digital Tax Socialization* is related directly to *Tax Revenue* without any interaction, the result is negative. These results are evidenced from the beta unstandardized coefficients which are -0.185 with a level significance of 0.225 greater than  $\alpha = 0.05$ . This means that *Digital Tax Socialization* has a negative but not significant effect on *Tax Revenue* because it is suspected that not all taxpayers use social media, so they do not receive tax information submitted by the tax authority.

Various literature has explained that digital tax socialization as an important publication mechanism is held by tax authorities, which is expected to have an impact on increasing tax revenue in the regions. The assumption is socialization that massive digital tax can promote systems e-filing that can affect tax revenue because massive digital tax socialization will provide taxation information to the public so that taxpayers gain knowledge about how to use e-filing and other taxation information, which subsequently taxpayers will obey pay taxes and state revenue from taxes increases. However, the two strands of literature referred to in this study document different empirical evidence. In the taxation literature, especially the study of socialization tax, we did not find many studies focused on digital tax socialization.

Several studies have shown that massive tax socialization can increase tax revenue (eg, Silaen, 2015; Palupi & Herianti, 2017; Agustini & Widhiyani, 2019), but other studies also provide evidence that tax socialization has no effect on tax revenue (eg, Syriac, 2019; Siahaan & Halimatusyadiah, 2018; Putri & Putri, 2019). Likewise, there is evidence to support that e-filing can increase tax revenue (eg, Nurlaela, 2017; Ismail et al., 2018; Pranata & Supadmi, 2018), but other studies provide evidence to the contrary (eg, Suherman et al., 2015). Most of the studies that deal with e-filing are related to taxpayer compliance, but we are of the view that if taxpayers obediently pay taxes then it will increase state income from taxes.

The results of our study make several contributions to the literature. First, we extend two separate literature strands to date on the relationship between digital tax socialization, e-filing, and tax revenue. For this purpose, when put together in a model without interaction terms, we prove that the digital tax socialization massive can increase the use of e-filing that resulted in increased tax revenue.

Second, our study is the first to use digital tax socialization in the tax literature. Tax socialization in the previous study was not focused on digital tax socialization. Third, we use measurements different regarding e-filing and digital tax socialization from previous studies. Another study measured both of them using primary data through questionnaires or interviews, but we used secondary data obtained directly from the authorities tax with whom we collaborated in data collection.

Fourth, we found that partially digital tax socialization represented by the frequency of submission of taxation information through social media had a negative no significant effect on tax revenue. This result provides new knowledge about the direct impact of digital tax socialization on tax revenue, which is suspected that not all taxpayers use social media, so not all of them get tax information from the tax authorities. These results might be different if examined in other regions or between countries.

Fifth, the results of this study have practical implications for tax authorities everywhere, to pay attention to service quality by always reforming the tax administration in a modern direction in providing the best service and making it easier for taxpayers to report their obligations. Finally, this research supports the commitment of various countries in continuing to carry out tax reforms in order to increase tax revenue in an effort to achieve economic growth targets (IMF, 2019).

First, we conclude that e-filing a positive effect on revenues. Tax e-filing makes it easy for taxpayers to report their obligations so that taxpayers will obey pay their obligations which causes increased state revenue from taxes. Second, our conclusion of the analysis provides evidence that digital tax socialization is able to strengthen the positive influence of e-filing on tax revenue. More and more tax authorities convey tax information to the public through social media, including information on the use of e-filing, causing taxpayers to understand the use of e-filing and immediately report their obligations, which in turn will increase tax revenue. The results of this study, we find that tax socialization digital directly has a negative relationship with tax revenue. It is suspected that not all taxpayers use social media, so not all taxpayers obtain taxation information, including information about e-filing.

However, this study is only conducted on tax authorities in one region, so the study is next recommended to conduct research in various regions or in various countries, to expand the results. Furthermore, our study does not include compliance factors taxpayers, which in many previous studies directly related to e-filing and tax socialization, so subsequent studies are recommended to include taxpayer obedience elements and other elements to enable mixed results.

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