



Research Article

Effects of Tax Socialization and Tax System Digitalization on Taxpayer Compliance with Tax Knowledge as an Intervening Variable

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Abstract: This research aims to analyze the effect of tax socialization and tax system digitalization on taxpayer compliance with tax knowledge as an intervening variable among individual taxpayers in Lampung Province. The research employs a quantitative approach with data collection through questionnaires distributed to 147 individual taxpayer respondents residing in Lampung Province who are over 25 years of age and work as individual entrepreneurs, private employees, or civil servants. Data analysis uses path analysis techniques to examine the direct and indirect effects between variables. The results show that tax system digitalization has a positive and significant effect on taxpayer compliance, both directly and through tax knowledge as an intervening variable. However, the hypothesis stating that tax socialization affects taxpayer compliance is not supported by the research findings. This research model has an R Square value of 0.87, indicating a very strong relationship between tax system digitalization and taxpayer compliance. This research provides important contributions for tax authorities in formulating strategies to improve taxpayer compliance through strengthening tax system digitalization and enhancing tax knowledge.

Keywords: Intervening Variable; Tax Knowledge; Tax Socialization; Tax System Digitalization; Taxpayer Compliance.

1. Introduction

As reported by the Indonesian Ministry of Finance, the state revenue outlined in the 2023 State Budget (APBN) reached a total of IDR 2,774.3 trillion as of December 31, 2023. This figure amounts to 112.6% of the target established in the 2023 State Budget Law and 105.2% of the revised target stipulated in Presidential Regulation No. 75 of 2023. The revenue comprises IDR 1,869.2 trillion from taxes, IDR 286.2 trillion from customs and excise, and IDR 605.9 trillion from non-tax state revenue. This achievement reflects a positive fiscal condition and enables the Indonesian government to strengthen budget allocations for strategic programs such as infrastructure development, education, and healthcare services, all of which are essential to achieving sustainable and inclusive national development. Despite this encouraging outlook, maintaining revenue performance in the coming years remains a substantial challenge (DJP, 2024). Taxation continues to serve as the principal source of state revenue, contributing approximately 68% of the total, followed by non-tax revenues at 22% and customs and excise at 10%. While tax revenue has generally demonstrated an upward trajectory from 2019 to 2023, it experienced a sharp contraction of -19.6% in 2020, largely due to the economic disruptions caused by the COVID-19 pandemic. Nonetheless, in 2022, tax revenue rebounded significantly, marking the most substantial increase in the five-year period. At the regional level, Lampung Province has shown commendable progress. In 2022,

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tax revenue in Lampung amounted to IDR 7.6 trillion, equivalent to 116% of the target, and rose to IDR 8.3 trillion or 103% of the target in 2023.

However, despite the increasing revenue figures, a discrepancy arises when examining the compliance behavior of individual taxpayers. Although tax revenues continue to grow, the number of Annual Tax Returns (SPT) filed by individual taxpayers (Wajib Pajak Orang Pribadi, or WPOP) has declined. According to the Directorate General of Taxes (DJP) and the Regional Office of DJP Bengkulu and Lampung (Nota Dinas No. ND-155/WPJ.282/2024), there were 1,921,157 registered individual taxpayers in Lampung in both 2022 and 2023. Nonetheless, only 20.84% of them submitted their tax returns in 2022, and this percentage further dropped to 17.23% in 2023. Additionally, the contribution of individual taxpayers to overall tax revenue in Lampung remained marginal, accounting for only 0.43% in 2022 and 0.32% in 2023. This paradox highlights a serious issue regarding taxpayer compliance. Despite the successful achievement of revenue targets, the actual participation of individual taxpayers in fulfilling their tax obligations is worryingly low. The year-on-year decline of 17% in tax return submissions from 2022 to 2023 is indicative of systemic barriers in the tax compliance framework, particularly for individuals. In contrast, corporate taxpayers have shown more consistent levels of compliance. Such a trend suggests that the strategies employed by tax authorities may be insufficient in fostering voluntary compliance among individual taxpayers, thus necessitating a comprehensive reassessment of outreach and education programs.

Data from the DJP Annual Report (2022) further illustrates that Lampung's compliance ratio among individual taxpayers is considerably lower than the national average. While the national compliance level reached 88.56%, Lampung's figures fluctuated between 20.84% and 88.56%. This wide gap underscores the regional disparities in tax compliance and points to several underlying causes, including inadequate tax literacy, low digital proficiency among certain population segments, and limited access to tax-related information. The predominance of informal economic activities and micro, small, and medium enterprises (MSMEs) in Lampung further complicates tax administration efforts. Within the framework of a self-assessment tax system, where taxpayers are expected to register, calculate, pay, and report their tax obligations independently, voluntary compliance becomes a critical factor. Studies such as those conducted by Utami and Kardinal (2013) emphasize the importance of awareness and education in ensuring that individuals correctly fulfill their responsibilities. Moreover, previous research highlights the pivotal role of digitalization and taxpayer knowledge in enhancing compliance. Night and Bananuka (2018), for instance, examined how the integration of digital systems in tax administration improves taxpayer participation. Similarly, Bornman and Ramutumbu (2019) focused on the relationship between tax knowledge and compliance behavior, while Limantoro et al. (2022) investigated the moderating effect of tax socialization in the link between tax incentives and compliance.

This study builds upon those findings by examining the influence of tax socialization and the digitalization of the tax system on taxpayer compliance, mediated by the level of tax knowledge. In doing so, the study aims to offer new insights into how these factors interact to shape tax behavior, particularly in the context of Lampung Province. The theoretical framework is grounded in Attribution Theory, which posits that individuals form behavioral responses based on how they interpret and assign meaning to the information they receive. This theoretical lens helps explain how exposure to tax-related education and technological tools may translate into improved compliance behavior. The primary aim of this research is to explore the extent to which tax socialization and digitalization affect taxpayer compliance directly and indirectly through tax knowledge. It also seeks to determine the influence of tax socialization and digitalization on taxpayers' understanding of their obligations and how this knowledge, in turn, affects their willingness to comply. By analyzing these relationships, the study contributes to a deeper theoretical understanding of compliance behavior within the context of a self-assessment tax regime in an emerging economy. Through this approach, the research provides valuable insights not only for academic literature but also for practical policymaking. The findings are expected to inform the design of more effective tax education and digital infrastructure initiatives that can bridge the compliance gap among individual taxpayers in regions such as Lampung, thereby enhancing the overall efficiency and equity of Indonesia's tax system.

2. Preliminaries or Related Work or Literature Review

2.1. Attribution Theory

Attribution theory, pioneered by Heider (1958), elucidates how individuals interpret behavioral causation through internal and external factors, providing a valuable framework for analyzing tax compliance determinants. Internal attributions posit that compliance behaviors stem from personal characteristics and values (Kodoati, 2016). Tax knowledge functions as an internal driver by enhancing individuals' understanding of fiscal obligations, thereby fostering compliance intentions. Conversely, external attributions suggest compliance results from situational factors such as tax policies, socialization initiatives, and digital systems implementation. This theoretical framework illuminates the dual nature of tax compliance motivation—combining internal cognitive factors with external environmental influences (Jatmiko, 2006)—thus providing a comprehensive lens for examining taxpayer behavior.

2.2. Taxpayer Compliance

Taxpayer compliance constitutes a critical component in fiscal administration, directly correlating with national revenue acquisition (Nurmantu, 2005). Indonesian legislation bifurcates compliance into formal adherence—administrative procedural fulfillment—and material adherence—substantive regulatory conformity. Per Ministerial Decree 192/KMK.03/2007, compliant taxpayers must demonstrate punctual declaration submission, absence of tax arrears, and impeccable fiscal conduct (Suyanto & Pratama, 2018). Night and Bananuka (2018) establish comprehensive compliance indicators encompassing accurate income reporting, transparent fiscal documentation, administrative integrity, facilitation of audit procedures, and timely remittance of appropriately calculated tax obligations. Within self-assessment taxation frameworks, voluntary compliance represents the fundamental determinant of systemic efficacy and revenue optimization.

2.3. Taxation Socialization

Tax socialization represents a critical educational mechanism employed by the Directorate General of Taxation to enhance taxpayer awareness and compliance through strategic information dissemination initiatives (Wardani & Wati, 2018). This multifaceted approach endeavors to cultivate fiscal consciousness among citizens while elucidating the societal benefits derived from taxation compliance, thereby fostering increased adherence to regulatory frameworks (Limantoro et al., 2022). The efficacy of tax socialization can be quantitatively assessed through four principal indicators: methodological approaches to information dissemination, frequency of educational interventions, clarity of instructional content, and comprehension outcomes among recipients—collectively forming a comprehensive evaluative framework for determining the success of governmental fiscal communication strategies and their subsequent impact on compliance behaviors.

2.4. Digitalization of Taxation System

The digitalization of taxation systems represents a transformative paradigm shift from conventional manual procedures to technology-integrated frameworks, facilitating enhanced efficiency in fiscal administration (Adi et al., 2022). This digital evolution, manifested through electronic facilities including e-registration, e-filing, and e-billing, has substantially simplified compliance processes while simultaneously augmenting administrative transparency and oversight capabilities. Night and Bananuka (2018) articulate eight comprehensive indicators for evaluating taxation digitalization efficacy: utilization of e-systems for compliance assurance, penalty avoidance, fulfillment of fiscal obligations, taxpayer registration, restitution applications, remittance facilitation, adequacy of technological infrastructure, and internet connectivity—collectively establishing a robust evaluative framework for electronic tax administration systems that Putra (2023) correlates with accelerated administrative processes and heightened taxpayer compliance.

2.5. Tax Knowledge

Tax knowledge refers to an individual taxpayer's cognitive ability to understand and apply their tax-related rights and obligations, enabling them to accurately complete tax returns and comply with prevailing tax regulations (Nichita et al., 2019). In the context of Indonesia's self-assessment tax system, this includes familiarity with tax concepts, applicable tax types,

subjects, objects, rates, calculation methods, and reporting procedures. Adequate tax knowledge fosters voluntary compliance by enhancing awareness of both legal requirements and the societal benefits of taxation (Febriyani & Kusmuriyanto, 2015). It encompasses general, procedural, and legal dimensions of tax understanding (Bornman & Ramutumbu, 2019).

2. Preliminaries or Related Work or Literature Review

3.1. Types, Data Sources, and Data Collection Methods

This study employs a quantitative survey method, utilizing structured questionnaires distributed online via Google Forms to individual taxpayers residing in Lampung Province—an area with one of the highest populations in Indonesia (Sugiyono, 2017; BPS, 2024). Primary data were collected directly from respondents who met specific criteria, including being over 25 years old and employed as private sector workers, civil servants, or individual entrepreneurs. The instrument uses a Likert scale to measure responses, which are then analyzed using SPSS version 25 to ensure validity and reliability (Sugiyono, 2019; Ghozali, 2013). Respondent identity validation is conducted through the E-Dabu BPJS platform.

3.2. Research Population and Sample

According to Sugiyono (2019), the population is defined as a generalization region comprising individuals with specific characteristics targeted for investigation. This study focuses on the 1,921,157 individual taxpayers residing in Lampung Province (DJP Kanwil Bengkulu dan Lampung, 2024). A purposive sampling technique is employed to ensure the representativeness of the data by selecting respondents based on specific criteria: over 25 years old, residing in Lampung, and working as private employees, civil servants, or individual entrepreneurs (Sugiyono, 2014). The sample size is determined using Slovin's formula, resulting in a minimum of 100 respondents, assuming a 10% margin of error for large populations.

3.3. Operational Definition of Variables

This study employs three types of variables: dependent, independent, and intervening. The dependent variable, tax compliance, refers to the extent to which taxpayers adhere to tax regulations by accurately reporting income, submitting tax returns, and making timely payments (Night & Bananuka, 2018). The independent variables include tax socialization and digitalization of the taxation system. Tax socialization, as outlined by Wibowo et al. (2022), involves educating taxpayers and disseminating tax regulations to improve understanding and compliance. Meanwhile, digitalization refers to the shift from manual systems to digital platforms that facilitate tax reporting and compliance through accessible online services (Karina et al., 2024; Tambun & Ananda, 2022). The intervening variable is tax knowledge, defined as the taxpayer's understanding of their rights and obligations, enabling accurate tax reporting and compliance (Nichita et al., 2019). All variables are measured using a five-point Likert scale, and detailed indicators for each are presented in the operational variable table (Bornman & Ramutumbu, 2019).

3.4. Data Analysis Methods

The data analysis method in this study involves several stages. Descriptive statistical analysis is conducted to summarize the distribution of questionnaire responses by computing means, standard deviations, minimum and maximum values, and medians (Santoso, 2018). Data quality is evaluated through reliability and validity testing. Reliability is assessed using Cronbach's Alpha, where a value above 0.70 indicates that the instrument is dependable in consistently measuring a variable (Ghozali, 2013). Validity is tested using Pearson correlation, where items with a significance level below 0.05 are considered valid indicators of the construct being measured (Ghozali, 2013). Classical assumption tests are performed to ensure regression assumptions are met. The Kolmogorov-Smirnov test is applied to assess the normality of residuals, while multicollinearity is examined through tolerance and Variance Inflation Factor (VIF) values. Multicollinearity is present if tolerance is below 0.10 and VIF exceeds 10. Heteroscedasticity is evaluated to determine whether residual variance is consistent across data points; a homoscedastic model is preferable (Ghozali, 2013).

Furthermore, hypothesis testing includes the coefficient of determination (R^2) to measure the explanatory power of independent variables (Ghozali, 2016). F-tests are used to determine the overall model significance, while t-tests assess the individual contribution of each independent variable. Path analysis is employed to explore both direct and indirect effects, using regression equations to estimate causal relationships. Two structural models are specified: one measures the impact of tax socialization and digitalization on tax knowledge; the other examines their direct and indirect effects on tax compliance, mediated by tax knowledge (Ghozali, 2013).

4. Results and Discussion

4.1. Respondent Characteristics

This research investigates the influence of tax socialization and the digitalization of tax systems on taxpayer compliance, with tax knowledge serving as a mediating variable. The study focuses on individual taxpayers residing in Lampung Province, encompassing 13 regencies and 2 municipalities. Employing a purposive sampling technique and utilizing Slovin's formula, the study initially targeted a minimum of 100 respondents. Data collection was conducted over a two-month and four-day period, from February 1 to April 4, yielding 186 responses. However, 39 responses were excluded due to noncompliance with the inclusion criteria—specifically, participants had to be over 25 years of age. Thus, only 147 valid questionnaires were analyzed (Sugiyono, 2017; Sekaran & Bougie, 2016).

The respondents' characteristics were described using descriptive analysis based on gender, age, and educational background. According to Table 4.2, the sample consisted predominantly of male respondents (79%), while female respondents constituted 21%. Age-wise, the majority of participants (52%) were between 26 and 35 years old, followed by those aged 36–45 (36%) (see Table 4.3). Educational background data (Table 4.4) reveal that most respondents held a D3/S1 degree (71%), while 17% held a high school diploma and 12% possessed a master's degree (Ghozali, 2013; Umar, 2011).

4.2. Descriptive Statistical Analysis

Descriptive statistical analysis was employed to provide a comprehensive description of the research variables. Tax knowledge served as the intervening variable, while tax socialization and the digitalization of the tax system were treated as independent variables. Taxpayer compliance was considered the dependent variable. The analysis included key statistical measures such as the mean, minimum, maximum, and standard deviation. As shown in Table 4.5, data from 147 respondents were analyzed, all of whom were registered individual taxpayers in Lampung Province. The descriptive statistics for each variable indicate that the average score for taxpayer compliance was 30.69, with a standard deviation of 2.27. This suggests a high level of compliance, as the mean score is greater than the standard deviation, implying low variability and reliable data (Ghozali, 2013; Sekaran & Bougie, 2016).

For the independent variables, tax socialization yielded a mean score of 31.03 and a standard deviation of 2.56, while digitalization of the tax system had a mean of 31.33 with a standard deviation of 2.37. These results also suggest that both variables have a positive impact on taxpayer behavior in Lampung Province, with respondents indicating strong agreement. The intervening variable, tax knowledge, showed a mean score of 30.78 and a standard deviation of 2.36, indicating satisfactory tax knowledge among respondents (Umar, 2011).

4.3. Coefficient of Determination Test (R^2)

The coefficient of determination (R^2) in Model 1 was 0.911, indicating that 91.1% of the variation in taxpayer compliance could be explained by the independent variables: tax socialization, tax system digitalization, and tax knowledge. This suggests a strong explanatory power of the model. Conversely, Model 2 displayed an adjusted R^2 of 0.870, meaning 87% of the variation in tax compliance was explained by the same set of independent variables, with tax knowledge included as the intervening variable. The remaining 13% of the variance could be attributed to other factors not considered in the model. The relatively high R^2 values in both models indicate a robust model fit and an effective explanation of the dependent variable by the chosen independent variables (Hair et al., 2010; Ghozali, 2013). Thus, both models demonstrate a high level of explanatory power, making them suitable for testing the hypothesis.

4.4. Simultaneous Significance Test (F Statistic Test)

The simultaneous significance test, using the F statistic, evaluates whether the independent variables collectively explain the variation in the dependent variable. In Model 1, the F statistic yielded a significance value of 0.001, which is less than the 0.05 threshold, indicating that the model is statistically significant and that the independent variables, including tax socialization, tax system digitalization, and tax knowledge, together provide a meaningful explanation of taxpayer compliance. Likewise, Model 2 also showed a significant F statistic with a p-value of 0.001, reinforcing that the combined effect of tax socialization, tax system digitalization, and tax knowledge significantly affects taxpayer compliance. The significant results from both models suggest that the regression models are appropriate for hypothesis testing, providing evidence that the independent variables have a meaningful impact on the dependent variable (Field, 2013; Hair et al., 2010).

4.5. Individual Significance Test (t Statistic Test)

The individual significance test, based on the t statistic, assesses the effect of each independent variable on the dependent variable. In Model 1, the results indicated that tax knowledge had a significant positive effect on taxpayer compliance ($t = 0.733$, $p\text{-value} = 0.000$), supporting Hypothesis 3. Conversely, tax socialization had a negative impact on compliance ($t = -0.353$, $p\text{-value} = 0.000$), leading to the rejection of Hypothesis 1, suggesting that socialization efforts may not necessarily encourage compliance in this context. Digitalization of the tax system demonstrated a positive relationship with compliance ($t = 0.491$, $p\text{-value} = 0.000$), thereby supporting Hypothesis 2. In Model 2, tax socialization ($t = 0.586$, $p\text{-value} = 0.000$) and digitalization ($t = 0.365$, $p\text{-value} = 0.000$) both positively impacted tax knowledge, which in turn positively influenced taxpayer compliance ($t = 0.733$, $p\text{-value} = 0.000$). These findings highlight the significant individual contributions of the variables in influencing compliance outcomes (Sekaran & Bougie, 2016; Umar, 2011).

4.6. Path Analysis

Path analysis is a statistical technique used to examine the causal relationships between variables within a model, allowing for the evaluation of both direct and indirect effects (Ghozali, 2013). This research applied path analysis to assess the relationships among tax socialization, tax system digitalization, tax knowledge, and taxpayer compliance. The figure below illustrates the structural model used for this analysis.

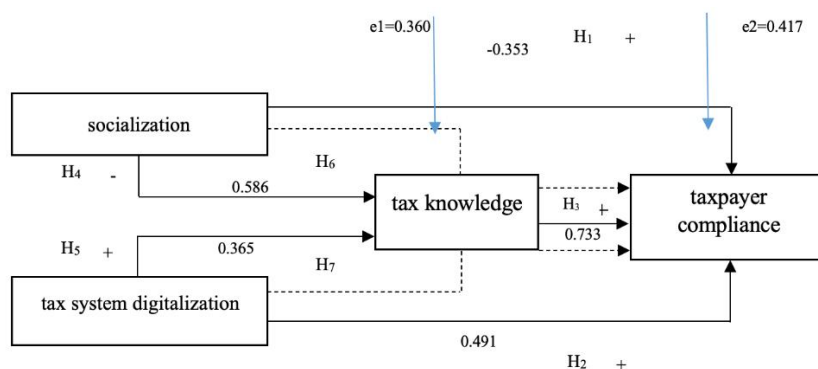


Figure 1. Path Analysis

The results show that the direct effect of tax socialization on taxpayer compliance is -0.353, indicating a negative relationship. However, the indirect effect of tax socialization through tax knowledge is 0.586, which is notably stronger and suggests that socialization efforts have a more significant impact on compliance when they enhance tax knowledge. In contrast, the direct effect of tax system digitalization on taxpayer compliance is 0.491, indicating a positive and significant influence. The indirect effect of digitalization through tax knowledge is 0.365, which is smaller but still positive. This suggests that while digitalization has a direct, more pronounced effect on taxpayer compliance, its mediated effect through tax knowledge remains relevant. Overall, the findings emphasize the importance of both direct interventions (such as digitalization) and indirect approaches (like enhancing tax knowledge) in improving taxpayer compliance.

4.7. The Effect of Tax Socialization on Taxpayer Compliance

Tax socialization plays a critical role in enhancing taxpayers' understanding and awareness of their obligations. Effective socialization programs provide information about the benefits of paying taxes, payment methods, and legal consequences of non-compliance. However, the t-test results in this study show that tax socialization does not significantly influence taxpayer compliance, with a negative coefficient of -0.353 and a significance level of 0.001. This finding contradicts previous studies (Limantoro et al., 2022; Nugrogo & Sulistyawati, 2019; Wardani & Wati, 2018; Andreas & Savitri, 2015; Sudrajat & Ompusunggu, 2015), which found a positive effect of tax socialization on compliance.

4.8. The Effect of Tax System Digitalization on Taxpayer Compliance

The digitalization of the tax system has significantly enhanced the ease, efficiency, and transparency of tax processes, thereby improving taxpayer compliance. The t-test results in this study indicate that digitalization has a positive and significant effect on tax compliance, with a coefficient of 0.491 and a p-value of 0.000, supporting the second hypothesis. According to attribution theory, digitalization serves as an external factor influencing taxpayer behavior by simplifying tax reporting. This finding aligns with prior research by Putra (2023), Adi et al. (2022), Susanti et al. (2020), Night and Bananuka (2018), and Said and Aslindah (2018), who also found a positive impact of tax system digitalization on compliance.

4.9. The Effect of Tax Knowledge on Taxpayer Compliance

Tax knowledge is a crucial factor influencing taxpayer compliance. Understanding tax regulations, reporting procedures, and taxpayer rights and obligations encourages individuals to fulfill their tax duties. The t-test results in this study show a significant positive effect of tax knowledge on compliance, with a t-value of 0.733 and a p-value between 0.001 and 0.05, supporting the third hypothesis. According to attribution theory, tax knowledge is an internal factor that enhances compliance. Prior studies by Mangonting et al. (2024), Wogo et al. (2023), Putra (2023), Susanti et al. (2020), Bornman & Ramutumbu (2019), Nugrogo & Sulistyawati (2019), Ilhamsyah et al. (2016), Andreas and Savitri (2015), and Febriyani and Kusmuriyanto (2015) empirically demonstrate the positive impact of tax knowledge on compliance.

4.10. The Effect of Tax Socialization on Tax Knowledge

Tax socialization, which involves providing information about tax regulations, obligations, and benefits, plays a crucial role in enhancing public understanding of relevant tax elements. The t-test results indicate that tax socialization significantly affects tax knowledge, with a t-value of 0.586 and a p-value between 0.001 and 0.05, supporting the fourth hypothesis. According to attribution theory, external factors such as government-led socialization efforts influence individuals' tax understanding. Effective socialization, including seminars, media campaigns, and digital information distribution, increases public knowledge, ultimately fostering tax compliance. These findings align with previous studies by Wardhani and Wati (2018) and Andreas and Savitri (2015).

4.11. The Effect of Tax System Digitalization on Tax Knowledge

The digitalization of the tax system, involving the use of information technology to improve efficiency, transparency, and accessibility, significantly enhances tax knowledge among taxpayers. Statistical tests show that digitalization has a significant impact on tax knowledge, with a t-value of 0.365 and a p-value of 0.001, supporting the fifth research hypothesis. In line with external attribution theory, digital tools like e-filing and e-forms facilitate access to and understanding of tax information, thereby increasing knowledge. Digitalization simplifies tax reporting, improves compliance, and provides real-time updates through platforms like the Directorate General of Tax's website, aligning with previous studies by Tambun and Ananda (2022).

4.12. The Effect of Tax Socialization on Taxpayer Compliance with Tax Knowledge as an Intervening Variable

The influence of tax socialization on taxpayer compliance, with tax knowledge as an intervening variable, reveals mixed results. The direct effect of tax socialization on compliance is -0.353, while the indirect effect via tax knowledge is 0.586. These findings suggest that the direct impact of tax socialization on compliance is weaker, thus not supporting the sixth

hypothesis. This contradicts attribution theory, which posits that increased knowledge from socialization enhances compliance. Effective socialization, through outreach and media, should raise awareness and improve compliance by deepening tax knowledge. These results differ from previous studies by Wardhani and Wati (2018), Mangonting et al. (2024), Wogo et al. (2023), and Anto et al. (2021).

4.13. The Effect of Tax System Digitalization on Taxpayer Compliance with Tax Knowledge as an Intervening Variable

The digitalization of the tax system, aimed at enhancing efficiency, transparency, and taxpayer access, plays a significant role in improving tax compliance through increased tax knowledge. The direct effect of digitalization on compliance is 0.491, while the indirect effect through tax knowledge is 0.365, supporting the seventh hypothesis. According to attribution theory, taxpayers attribute improved compliance to factors like digitalization, which facilitates their understanding of tax regulations. Digital tools such as e-filing and e-billing provide easier access to information, improving taxpayers' understanding and compliance. These findings align with previous studies by Ananda et al. (2015), Safira and Yuhertiana (2023), and Adi et al. (2022).

6. Conclusions

This research aimed to investigate the direct and indirect effects of tax socialization and digitalization of the tax system on taxpayer compliance, with tax knowledge serving as an intervening variable. The analysis revealed that while tax socialization did not significantly influence taxpayer compliance, the digitalization of the tax system had a significant impact on compliance through enhanced tax knowledge. Specifically, the digitalization of tax systems, such as the introduction of e-filing and e-billing, provides taxpayers with easier access to relevant information, enhancing their knowledge about tax regulations and procedures. As a result, taxpayers are better equipped to comply with tax obligations. This research also contributes to the literature by exploring the role of tax digitalization and socialization as independent variables and their influence on compliance via tax knowledge, thus extending previous studies on this subject. The model's 87% explanatory power indicates a strong relationship between tax digitalization and compliance, supporting the theory of attribution, which suggests that when taxpayers perceive digitalization as a tool that enhances their understanding, they are more likely to comply. Future research should address additional factors, such as tax awareness and penalties, and extend the sample to include taxpayers from other regions or countries to gain a broader perspective on the findings.

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