

# THE EFFECT OF DIGITAL TRANSFORMATION, TAX POLICY, COMPANY CHARACTERISTICS AND PERCEPTIONS ON THE EFFECTIVENESS OF THE TAX SYSTEM DURING THE COVID-19 PANDEMIC, MODERATED BY TAX OUTREACH

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**Abstract:** This study aims to analyze whether digital transformation, tax policy, company characteristics and perceptions of weaknesses in the tax system have an influence on business entity tax compliance and whether tax socialization will strengthen the relationship between the independent variables and the dependent variable. The method used in this research is a causal study. This research was conducted on every Business Entity or every individual involved in tax administration in business entities. The data used is primary data and the data collection technique used is a questionnaire. Pre-pandemic results of tax policy have a positive effect on tax compliance and tax socialization can strengthen the relationship between tax policy and business entity taxpayer compliance. Results during the digital transformation pandemic, tax policy. The perception of the effectiveness of the tax system has a positive effect on tax compliance and tax socialization can strengthen the relationship between tax policy and business entity taxpayer compliance. The implication of this research is that if the socialization of taxation is not carried out clearly and routinely, the tax obligations carried out by business entities will not run well, it will affect the compliance of business entity taxpayers in carrying out tax obligations.

**Keywords:** Tax Compliance; Tax Policy; Tax Outreach; Digital Transformation; COVID-19 Pandemic.

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## INTRODUCTION

The COVID-19 pandemic that has hit the whole world can be an economic challenge, and Indonesia is no exception. The impact of this pandemic can disrupt the government and harm the Indonesian people. Thus, the government has swiftly issued various policies. One of the policies issued is related to taxation. In Indonesia, taxes are made one of a number of sources of revenue that are larger than state revenues through other sectors. This is of course made a special matter for the government to always increase state revenue through the tax sector (Siahaan et al., 2022).

Tax revenue in Indonesia has a large contribution to the State Revenue and Expenditure Budget (APBN), this is of course affected by the COVID-19 pandemic. According to (Sianturi et al., 2021) the tax sector is one of the state revenues that participates the most in supporting development and national financing and realizing the independence of a country. The role of taxes is very large for the state, the government seeks to increase revenue from the tax sector. Revenue from the tax sector that has the potential for the Indonesian state one of which comes from Business Entities. Corporate tax payments in recent years have become the basis for income tax (PPH) revenues. Along with the economic recovery, the tax authorities are starting to look for business sectors that have the potential to make a large contribution in the following year (Nasional Kontan, 2021). This can be influenced by Tax Compliance (Tax Compliance).

Tax Compliance can be seen in the ratio of submission of Annual SPT, in 2018 the Compliance Ratio reached 71.10%, one of which consisted of corporate taxpayers of 58.86% with the realization of Annual SPTs of 854,354 and registered taxpayers of 1,451,512 SPTs. Tax. Whereas in 2019 the compliance ratio increased to 73.06% with one of them being corporate taxpayers, namely to 65.47% from the previous year. Realization of Corporate Annual SPTs of 963,814 and registered taxpayers who are required to submit SPTs of 1,472,217 ((Direktorat Jenderal Pajak, 2019).

In 2020 Indonesia experienced the COVID-19 Pandemic. The COVID-19 pandemic has had an impact on taxpayer compliance. Taxpayer Compliance Level decreased during the COVID-19 pandemic, the number of Annual Tax Returns (SPT) submissions from corporate taxpayers decreased. In the 2020 annual report, the Directorate General of Taxes (DGT) outlined the number of registered taxpayers who required corporate SPTs as much as 1,482,500 and the annual corporate income tax return decreased to 891,877 with a corporate taxpayer compliance ratio of 60.16% (Direktorat Jenderal Pajak, 2020). Meanwhile, the ratio of formal taxpayer compliance in submitting annual notification letters (SPT) in 2021 reaches 84% at the end of 2021. Of the total reports, the target for reporting the Annual SPT has been reached (DDTCNews., 2022). This is a positive result, in order to realize taxpayer compliance during the COVID-19 pandemic, it is necessary to know the factors that affect the level of business entity taxpayer compliance during the COVID-19 Pandemic.

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Tax compliance can be defined as a behavior in which taxpayers fulfill all tax obligations and exercise their tax rights (Waluyo, 2020). According to Safitri (2003) in (Olivandy et al., 2021) taxpayer compliance is defined as a situation where the taxpayer fulfills all tax obligations and exercises his tax rights, taxpayer compliance is a climate of compliance and awareness of fulfilling tax obligations, expressed in circumstances where Taxpayers fill out tax forms completely and clearly and understand all tax laws and regulations. There are several factors that can influence Business Entity Tax Compliance, namely digital transformation, tax policy, company characteristics, perceptions of the effectiveness of the tax system and tax socialization.

Digital Transformation is a term used in academics to refer to organizational change influenced by digital technology. Digital transformation occurs due to changes driven by technological developments in organizations and the environment (Widnyani et al., 2021). Research conducted by Dao and (Hang, 2022) states that Digital Transformation has an effect on tax compliance.

According to (Wahyuni et al., 2020) Tax Policy is a rule issued by the government regarding the field of taxation. With the existence of policies that favor the taxpayer, it is expected to increase taxpayer compliance in carrying out tax obligations. Research conducted by (Wahyuni et al., 2020) stated that tax policy has an effect on tax compliance. This is in line with research conducted by (Astari et al., 2022).

Company characteristics are a characteristic or inherent characteristic of a

business entity which can be viewed from various aspects, including the type of business or industry, level of liquidity, level of profitability, company size, investment decisions and so on (Listiyowati et al., 2021) in (Wardani et al., 2016). Research conducted by Dao and (Hang, 2022) states that company characteristics affect tax compliance.

Tax socialization is a way that comes from tax conductors in conveying information about rules and matters related to taxes so that personal and corporate taxpayers comply (Boediono et al., 2018) in (Yulianti, 2022). According to (Yulianti, 2022) the socialization regarding taxes is aimed at making payments, taxpayers already know how to make payments in accordance with existing regulations. Awareness of being obedient to taxes will increase with the provision of this socialization. Tax socialization can also strengthen the relationship between digital transformation, tax policies, company characteristics and perceptions of the effectiveness of the tax system on tax compliance.

This study examines business entities, especially individuals involved in tax administration in these business entities. This research period began before and during the COVID-19 pandemic. Due to the COVID-19 pandemic having an impact on business entity tax compliance. The purpose of this study is to test and analyze: (1) does digital transformation affect tax compliance; (2) does tax policy affect tax compliance; (3) whether the characteristics of the company affect tax compliance; (4) does the perception of the effectiveness of the tax system affect tax compliance; (5) will

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tax socialization strengthen the relationship between digital transformation and tax compliance; (6) whether tax socialization will strengthen the relationship between tax policy and tax compliance; (7) whether tax socialization will strengthen the relationship between company characteristics and tax compliance; (8) whether tax socialization will strengthen the relationship between perceptions of the effectiveness of the tax system and tax compliance. The significance of this research is to understand the relationship between digital transformation, tax policy, company characteristics, perceptions of the effectiveness of the tax system on tax compliance with tax socialization as a moderating variable.

The novelty of this study is to add the variable perception of the effectiveness of the tax system and the moderating variable, namely tax socialization. The sample used is business entity taxpayers with the time of research, namely before and during the COVID-19 Pandemic. The theoretical contribution is that this research is expected to add to academic literature and provide information to researchers and academics related to tax compliance before and during the COVID-19 Pandemic. The practical contribution in this study is expected to provide information on what factors business entities can do to improve tax compliance in companies or business entities.

## **MATERIALS AND METHODS**

This research is a type of causal study research that discusses causal relationships

between independent and dependent variables as well as moderating variables that strengthen or weaken the relationship between variables. This study has the main objective of knowing the effect of digital transformation, tax policy, company characteristics and perceptions of the effectiveness of the tax system on tax compliance with tax socialization as a moderating variable. This research was conducted on every Business Entity or every individual involved in tax administration in business entities. The data used in this research is primary data. In collecting this primary data, the data collection technique used is a questionnaire. The sampling technique used is convenience sampling. The sampling technique chosen was based on the convenience of the researcher in obtaining data (Sekaran & Bougie, 2016).

In this study the dependent variable is tax compliance. Tax compliance according to the Organization for Economic Co-operation and Development (OECD) in (Muharja et al., 2021) can be defined as the level of taxpayers to fulfill or not fulfill obligations in tax regulations, such as disclosing their income, submitting SPT and paying tax owed on time. This dependent variable is measured using a questionnaire that refers to the (Hang, 2022) questionnaire with 3 (three) positive statements which will then be measured using a Likert scale.

The indicator used to measure digital transformation is the existence of digital transformation which can either increase or encourage compliance from the business entity taxpayers themselves. This dependent variable is measured using a

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questionnaire that refers to the Dao and (Hang, 2022) questionnaire with 4 (four) positive statements and will then be measured using a Likert scale.

The indicators used to measure tax policy include easy administrative procedures, stability of laws and regulations and prevention of actions and sanctions through tax software. This tax policy is measured using a questionnaire that refers to the (Hang, 2022) questionnaire with 4 (four) positive statements which will then be measured using a Likert scale.

The indicators used to measure it are tax regulations that can be accessed easily and tax reporting becomes more effective. The perception of the effectiveness of the tax system is measured using a questionnaire that refers to the (Prasetyana & Febr iani, 2022) questionnaire with 3 (three) positive statements which will then be measured using a Likert scale.

The indicators used to measure are regularly participating in tax socialization carried out by the KPP, the tax socialization carried out has been effective and on target as well as direct or indirect socialization to carry out tax obligations. This tax socialization is measured by using a questionnaire which refers to (Syaputra, 2019) with 5 (five) positive statements which will then be measured using a Likert scale.

The method used in this research is multiple linear regression analysis with 1 (one) dependent variable, 4 (four) independent variables and 1 (one) moderating variable. This study has the

following regression model equation:

$$TC = \alpha + \beta_1 DT + \beta_2 PT + \beta_3 CE + \beta_4 PE + \beta_5 DT\_TS + \beta_6 PT\_TS + \beta_7 CE\_TS + \beta_8 PE\_TS + \epsilon \dots\dots(1)$$

Information :

TC : Tax Compliance

$\alpha$  : Regression Constant

$\beta$  : Coefficient of Regression Direction

DT : Digital Transformation

PT : Policy of Tax

CE : Characteristics of The Enterprise

PE : Perception of the Effectiveness of the Taxation System

TS : Tax Socialization

$\epsilon$  : Error

## RESULTS AND DISCUSSION

### A. Population and sampling

Respondent samples were taken based on certain criteria, respondents worked and were involved in tax administration at their jobs. Thus, respondents can contribute in terms of taxation. This is intended so that respondents can really represent the company and have sufficient ability to answer the questionnaire statements. Of the 150 questionnaires distributed, 9 did not return and 141 were used as samples according to the predetermined sample size, 9 samples could not be used because the respondents were not involved in tax administration in their work.

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**Table 1.**  
Descriptive Statistics

	<b>N</b>	<b>Min</b>	<b>Max</b>	<b>Mean</b>	<b>Std. Deviation</b>
<b>DT</b>	141	12	20	15,38	1,722
<b>PT</b>	141	14	19	16,06	1,594
<b>CE</b>	141	11	20	15,95	2,099
<b>PE</b>	141	8	15	12,02	2,416
<b>TC</b>	141	9	15	13,36	1,631
<b>TS</b>	141	18	25	21,84	2,282

Based on Table 1, it can be concluded that each variable has a total of 141 respondents (N). Digital Transformation (DT) The average answer of the 4 (four) statements answered by 141 respondents was 15.38, so the average respondent's answer was 3.85, which means that the average respondent answered neutral. Tax Policy (PT) The average answer of the 4 (four) statements answered by 141 respondents was 16.06, so that the average respondent answered was 4.01, which means that the average respondent answered that they agreed. Company Characteristics (CE) The average answer of the 4 (four) statements answered by 141 respondents was 15.95, so the average respondent's answer was 3.98, which means that the average respondent

answered neutral. Perceptions of the Effectiveness of the Tax System (PE) The average answer of the 3 (three) statements answered by 141 respondents was 12.02, so the average respondent answered was 4.00, which means that the average respondent answered that they agreed. Tax Compliance (TC) The average answer of the 3 (three) statements answered by 141 respondents was 13.36, so that the average respondent answered was 4.45, which means that the average respondent answered that they agreed. Tax Socialization (TS) The average answer of the 5 (five) statements answered by 141 respondents was 21.84, so the average respondent answered was 4.36 which means that the average respondent answered that they agreed.

**Table 2.**  
Descriptive Statistics

	<b>N</b>	<b>Min</b>	<b>Max</b>	<b>Mean</b>	<b>Std. Deviation</b>
<b>DT</b>	141	12	20	14,91	1,698
<b>PT</b>	141	14	20	16,10	1,662
<b>CE</b>	141	12	20	16,70	1,988
<b>PE</b>	141	8	15	11,97	2,063
<b>TC</b>	141	9	15	13,36	1,631
<b>TS</b>	141	18	25	21,74	2,245

Based on Table 2, it can be concluded that each variable has a total of 141

respondents (N). Digital Transformation (DT) The average answer of the 4 (four)

statements answered by 141 respondents was 14.91, so the average respondent's answer was 3.72, which means that the average respondent answered neutral. Tax Policy (PT) The average answer of the 4 (four) statements answered by 141 respondents was 16.10, so that the average respondent answered was 4.02, which means that the average respondent answered that they agreed. Company Characteristics (CE) The average (mean) answer of the 4 (four) statements answered by 141 respondents was 16.70, so that the average respondent answered was 4.17, which means that the average respondent answered that they agreed. Perceptions of the Effectiveness of the Tax System (PE) The average answer of the 3 (three) statements answered by 141 respondents was 11.97, so the average respondent's answer was 3.99, which means that the average respondent answered neutral. Tax Compliance (TC) The average answer of the 3 (three) statements answered by 141 respondents was 13.36, so that the average respondent answered was 4.45, which means that the average

respondent answered that they agreed. Tax Socialization (TS) The average answer of the 5 (five) statements answered by 141 respondents was 21.74, so the average respondent answered was 4.34 which means that the average respondent answered that they agreed.

### B. Validity test

Testing was carried out using the Pearson Correlation, where a variable can be said to be valid if its significance level is below 0.05. The level of significance can be seen in the sig (2-tailed) section. Based on the results of the validity test before the pandemic and during the pandemic, it can be seen that the variables digital transformation, tax policy, company characteristics, perceptions of the effectiveness of the tax system, tax socialization and tax compliance have a sig (2-tailed of 0.000 so it can be concluded that the statements in each variable are valid because the significance level is more than 0.05.

### C. Reliability Test

Table 3.

Reliability Test Results

Variabel	Sebelum Pandemi	Selama Pandemi	Keterangan
	<i>Cronbach's Alpha Based on Standardized Items</i>		
Transformasi Digital	0,728	0,704	Reliabel
Kebijakan Pajak	0,761	0,767	Reliabel
Karakteristik Perusahaan	0,861	0,831	Reliabel
Persepsi Efektivitas Sistem Perpajakan	0,913	0,877	Reliabel
Sosialisasi Perpajakan	0,835	0,826	Reliabel
Kepatuhan Pajak	0,872	0,872	Reliabel

It can be concluded in Table 3 that all the variables used in this study are said to be reliable for the variables before the

pandemic and during the pandemic because they have a Cronbach's Alpha value > 0.70.

**Table 4.**  
Test Results

Variabel	Coefficients	Coefficients		Collinearity Statistics		t
		B	Sig.	Tolerance	VIF	
Constant		1,092	0,929			0,089
DT		1,008	0,140	0,007	149,763	1,484
PT		- 1,720	0,036	0,005	184,242	-2,114
CE		0,816	0,136	0,007	142,760	1,501
PE		0,641	0,178	0,007	143,104	1,355
TS		0,108	0,848	0,006	178,458	0,193
DT*TS		- 0,037	0,229	0,003	349,529	-1,208
PT*TS		0,086	0,023	0,002	605,357	2,301
CE*TS		- 0,029	0,240	0,003	296,802	-1,181
PE*TS		- 0,025	0,247	0,004	225,002	-1,162
Uji Normalitas	0,328					
Uji F	17,846					
Sig F	0,000					
Adjusted R <sup>2</sup>	0,520					

Based on Table 4 above the Normality Test, it can be seen that the Kolmogrov Smirnov One-Sample value shows results with a significance level of 0.328 or greater than 0.05. This research model is declared normally distributed when the results of One-Sample Kolmogrov Smirnov

calculations are greater than 0.05. The test results state that the regression model is normally distributed. Based on Table 5 above, the Multicollinearity Test, with the moderating variable. PT\*TS, CE\*TS and PE\*TS. So that after there is a moderating variable, there are symptoms of collinearity.



According to (Gujarati, 2009) in (Syaputra, 2019) Multicollinearity can be ignored when the R2 value is high and one of the regression coefficients is significant. Based on the method used, using moderation regression, this can be ignored and the regression may be continued.

Based on table 4 above, it can be seen that the regression equation is:

$$TC : 1.092 + 1.008DT + (1.720)PT + 0.816CE + 0.641PE + 0.108TS + (0.037)DT*TS + 0.086PT*TS + (0.029)CE*TS + (0.025)PE*TS \dots\dots\dots (2)$$

Information :

TC : Tax Compliance

$\alpha$  : Regression Constant

$\beta$  : Coefficient of Regression Direction

DT : Digital Transformation

PT : Policy of Tax

CE : Characteristics of The Enterprise

PE : Perception of the Effectiveness of the Taxation System

TS : Tax Socialization

Based on the pre-pandemic test results seen

in Table 4, it can be concluded that the Adjusted R square in this study was 0.520 (52%), meaning that the Adjusted R square in this study was moderate. This coefficient of determination indicates that 52% of Corporate Taxpayer Compliance can be influenced by digital transformation (DT), tax policy (PT), company characteristics (CE), perceptions of the effectiveness of the tax system (PE) and tax socialization (TS). The results of the ANOVA test on the F statistical test amounted to 17.846 with a significance level of 0.000. F table is 1.95. The result is  $17.846 > 1.95$ , the result of the F test is the basis for determining which regression model is feasible to use while the significance level is to prove that all independent variables simultaneously have an influence on the dependent variable. The results of the t test can be concluded that the effect on tax compliance (TC) is only the variable Tax Policy (PT). As well as tax socialization (TS) can strengthen the relationship between tax policy on business entity taxpayer compliance, so that the tax socialization variable (TS) can be used as a moderating variable.

**Table 5.**  
Test Results

Variabel	Coefficients	Coefficients		Collinearity Statistics		t
		B	Sig.	Tolerance	VIF	
Constant		-10,708	0,432			-0,788
DT		1,369	0,028	0,008	119,924	2,216
PT		-1,501	0,027	0,007	135,742	-2,235
CE		0,424	0,448	0,007	133,655	0,761
PE		1,372	0,004	0,010	102,450	2,918
TS		0,599	0,347	0,005	220,583	0,945

DT*TS	-0,057	0,045	0,004	224,065	-2,024
PT*TS	0,077	0,013	0,003	395,407	2,524
CE*TS	-0,010	0,704	0,003	300,622	-0,381
PE*TS	-0,053	0,014	0,007	134,555	-2,483
Uji Normalitas	0,111				
Uji F	17,650				
Sig F	0,000				
Adjusted R <sup>2</sup>	0,517				

Based on Table 5 above the normality test, it can be seen that the Kolmogrov Smirnov One-Sample value shows results with a significance level of 0.111 or greater than 0.05. This research model is declared normally distributed when the results of One-Sample Kolmogrov Smirnov calculations are greater than 0.05. The test results state that the regression model is normally distributed. Based on Table 6 above, the multicollinearity test, with the moderating variable. PT\*TS, CE\*TS and PE\*TS. So that after there is a moderating variable, there are symptoms of collinearity. According to (Gujarati, 2009) in (Syaputra, 2019) Multicollinearity can be ignored when the R<sup>2</sup> value is high and one of the regression coefficients is significant. Based on the method used, using moderation regression, this can be ignored and the regression may be continued.

Based on table 5 above, it can be seen that the regression equation is:

$$TC : -10.708 + 1.369DT + (1.501)PT + 0.424CE + 1.372PE + 0.599TS + (0.057)DT*TS + 0.077PT*TS + (0.010)CE*TS + (0.053)PE*TS \dots\dots\dots (3)$$

Information :

TC : Tax Compliance

$\alpha$  : Regression Constant

$\beta$  : Coefficient of Regression Direction

DT : Digital Transformation

PT : Policy of Tax

CE : Characteristics of The Enterprise

PE : Perception of the Effectiveness of the Taxation System

TS : Tax Socialization

Based on the test results during the pandemic seen in Table 5, the Adjusted R square in this study was lower than before the pandemic, which was 0.517 (51.70%), meaning that the Adjusted R square in this study was moderate. This coefficient of determination indicates that 51.70% of corporate taxpayer compliance can be influenced by digital transformation (DT), tax policy (PT), company characteristics (CE), perceptions of the effectiveness of the taxation system (PE) and tax socialization (TS). The results of the ANOVA test on the F statistical test amounted to 17.650 with a significance level of 0.000. F table is 1.95.  $17.650 > 1.95$ . The results of the F test are the basis for determining the regression model is feasible to use while the

significance level is to prove that all independent variables simultaneously have an influence on the dependent variable. The results of the t test can be concluded that the variables that influence tax compliance (TC) are Digital Transformation (DT), Tax Policy (PT) and Perception of the effectiveness of the taxation system (PE). As well as tax socialization (TS) can strengthen the relationship between tax policy (PT) on business entity taxpayer compliance, so that the tax socialization variable (TS) can be used as a moderating variable.

## CONCLUSIONS

This study aims to examine the effect of digital transformation, tax policy, company characteristics and perceptions of the effectiveness of the taxation system on business entity tax compliance before and during the COVID-19 pandemic moderated by Tax Socialization. The conclusions that can be obtained from the results of research before the pandemic (1) digital transformation, company characteristics, perceptions of the effectiveness of the tax system have no effect on corporate taxpayer compliance. (2) tax policy has a positive effect on corporate taxpayer compliance. (3) Tax socialization cannot strengthen the relationship between digital transformation, company characteristics and perceptions of the effectiveness of the tax system on corporate taxpayer compliance. (4) Tax socialization can strengthen the relationship between tax policy and corporate taxpayer compliance. Meanwhile, the conclusions that can be obtained from the results of research during the pandemic (1) digital

transformation, tax policy, perceptions of the effectiveness of the taxation system have a positive effect on corporate taxpayer compliance. (2) The characteristics of the company have no effect on corporate taxpayer compliance. (3) Tax socialization cannot strengthen the relationship between digital transformation, company characteristics and perceptions of the effectiveness of the tax system on corporate taxpayer compliance. (6) Tax socialization can strengthen the relationship between tax policy and corporate taxpayer compliance.

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