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THE INFLUENCE OF SELF-ASSESSMENT SYSTEM AND TAX SOCIALIZATION ON TAXPAYER COMPLIANCE WITH NATIONALISM AS A MODERATION VARIABLE

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Abstract: The purpose of this study is to determine the influence of the Self-Assessment System, Tax Socialization on Taxpayer Compliance with Nationalism as a moderation variable. Data was collected using a survey method with questionnaire techniques. The population used in this study is every person who is already working and has an NPWP. Samples were taken using purposive sampling. that is the technique of determining samples with certain considerations. These considerations are a WP who has worked and has at least 1 year of work experience, a worker's income level above 4 million, permanent employment status and is not a day worker, age over 20 years and also has an NPWP and understands tax obligations. The results of this study are Self-assessment system on taxpayer Compliance has a significant effect, Tax Socialization does not have a significant effect on taxpayer compliance, Nationalism has a significant effect on Taxpayer Compliance, nationalism moderates the Self-assessment system has an insignificant effect on Taxpayer Compliance, The influence of Nationalism moderates Tax Socialization on taxpayer compliance has a significant effect.

Keywords: Self Assessment System; Tax Socialization; Taxpayer Compliance; Nationalism.

INTRODUCTION

In carrying out the duties and funding of state development, the Government certainly needs a lot of funds. Therefore, the government has sources of revenue from all sectors. Of all these sectors, the largest state revenue comes from the tax sector as an internal state revenue in financing the State Budget (State Budget). In Law article 1 Number 28 of 2007 concerning General Provisions and Tax Procedures. Given that taxes are the largest state revenue, it is certain that the government is trying to increase the amount of revenue from this very potential sector. Tax contributions in funding rising state expenditures require support in the form of taxpayer compliance to fulfill their obligations honestly and responsibly. (Lasmaya & Fitriani, 2017)

Socialization is an effort made by the government that has the authority or power to provide understanding, information, and guidance for the community (Ainul & Susanti, 2021), if it is connected with taxation, tax socialization is an effort from the government to provide understanding and guidance to the entire community regarding everything related to taxation, therefore through tax socialization, Prospective taxpayers can find out information and changes related to taxes.

According to the Directorate General of Taxes, Law of the Republic of Indonesia Number 28 of 2007 concerning the Third Amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures. State Institution of the Republic of Indonesia in 2007 No. 85 Along with the tax reform in 1983 which resulted in fundamental changes in the tax collection system and mechanism from (official assessment system to a self-assessment system) with the enactment of a new system, namely the self-assessment system, taxpayers must be active in carrying out tax obligations, starting from registering as a taxpayer, calculate, pay and report taxpayers through a Tax Return (SPT) (Aryanti & Andayani, 2020).

Taxpayers are called tax compliant if the taxpayer is aware of their obligation to report his taxes, both period taxes andannual taxes in a reliable, accurate, accurate, and timely manner in accordance with the laws that have been issued.

A high sense of nationalism in taxpayers builds public awareness to actively participate in development carried out by the government for the benefit of the community in general, one of which is by obeying and obeying the obligations of the community to pay taxes that have been set by the government. Taxpayers who have a high sense of nationalism will feel ashamed when they do not fulfill their obligation to pay taxes in accordance with established regulations, because in essence what is paid by taxpayers is intended for development and interests and is enjoyed by the community at large. (Darmawan, Mulyadi, & Dahlan, 2020).

APBN dari Tahun ke Tahun

Figure 1: Table of State Revenues from 2017-2021 semester 1

* Yellow : Set Target

* Blue: State Tax Revenue

Source: Ministry of Finance official website in www.goodnewsfromindonesia.id (Arifa, 2021)

Based on the description above, it is proven that every year tax revenue increases every year. But it can be seen that the income received is always not in accordance with the target that has been set. As mentioned by (Santoso, 2019) that until November 2019 the new tax revenue was achieved at 72% of the predetermined target. According to the Minister of Finance (Menkeu) Sri Mulyani, one of the reasons for the failure to achieve the tax revenue target in Indonesia is because the level of tax compliance is still lacking. (Kusuma, 2020)

Taxpayer compliance is also influenced by several factors including a country's tax administration system, services to taxpayers, tax law enforcement, tax inspections and tax rates. (Kirchler & Muehlbacher (2012) in(Lasmaya & Fitriani, 2017)).

According to research from (Wardani & Wati, 2018) states that tax socialization has a positive effect on taxpayer compliance. Without effective socialization to taxpayers, taxpayers will have difficulty in fulfilling their tax obligations. With tax socialization, taxpayers will better understand the importance of paying taxes so that the knowledge of individual taxpayers will increase and can carry out their tax obligations. According to the Research (Laksmi, 2020) stated that the effectiveness of tax socialization and WP knowledge has an effective effect on improving MSME WP

compliance. In contrast to the study (Winerungan, 2013: 969) which states that tax socialization has no influence on taxpayer compliance. And the research (Ainul & Susanti, 2021) also states socialization taxation has no effect and is not significant to taxpayer compliance.

Based on the description that has been put forward, look at the data and read some research. So the author is interested in conducting a study entitled "The Influence Of Self-Assessment System And Tax Socialization On Taxpayer Compliance With Nationalism As A Moderation Variable". The purpose of this study is to determine the effectiveness of the implementation of the self-assessment system and tax socialization held by the government in communities that are already working and have an NPWP. The difference between this research and previous research is the existence of nationalism as a moderation variable.

MATERIALS AND METHODS

This research uses quantitative research. The research conducted is empirical where the researcher is directly involved in the research. This research was conducted to analyze how much influence the Self-Assessment System and Tax Socialization have on Taxpayer Compliance with Nationalism as a moderation.

Population and sample

The population used in this study is taxpayers who are already working and have an NPWP who works in north Jakarta. Samples were taken using purposive sampling. that is, the technique of determining samples with certain

considerations. These considerations are a WP who has worked and has at least 1 year of work experience, a worker's income level above 4 million, permanent employment status and is not a day worker, age over 20 years and also has an NPWP and understands tax obligations. The analysis technique used in this study is the moderate regression analysis technique, which is a test carried out to determine whether or not there is an influence of free variables on bound variables.

Operationalization of Variables The operational definition of research variables is an explanation of each variable used in the study of each indicator that forms it. The operational definition of this study can be seen as follows:

Taxpayer Compliance (Y), According to (Wulandari, 2021)taxpayer compliance can be defined as a condition in which the taxpayer fulfills all his tax obligations and exercises his taxation rights. Taxpayer compliance can also be interpreted as the taxpayer paying taxes correctly in a timely manner. (Nur Ghailina As'ari, 2018)

It consists of 4 indicators, namely:

1) Compliance in registering with the tax office,
2) Compliance in reporting tax returns on time,
3) Compliance in calculating and paying taxes correctly,
4) compliance in paying arrears.

Self Assessment System (X1) By using tax returns and attachments in digital form and reported electronically using computer media that can be used to assist taxpayers in reporting the calculation and payment of outstanding taxes in accordance with the provisions of applicable laws and regulations. The application of the Self Assessment System can be measured using several indicators according to (Aryanti & Andayani, 2020) Self Assessment System, namely:

1) Register with the Tax Service Office;
2) Calculating Taxes by Taxpayers;
3) paying taxes;
4) Reporting is carried out Taxpayer.

Tax Socialization (X2) is an effort to increase public understanding and awareness of their tax rights and obligations. Tax counseling and service activities play an important role in efforts to promote taxes in the efforts of national and state life. That way the State gives orders to the government to carry out the obligation of collecting taxes to the people. According to (Putri et al., 2018) measuring tax socialization with indicators:

1) Public views on filling out tax returns
2) Socialization as a means of conveying information
3) Socialization as a means of providing motivation
4) Socialization according to the problem
5) Often taxpayers follow socialization

Nationalism(Z) must be embedded in a person in the life of the nation and state which is realized through love for the homeland and the nation also wants to participate in the development of the State and also uphold the law and social justice The measurement of nationalism variables is measured by question instruments made based on indicators or criteria in researching (Najla Ulfah Salsabila, 2018) namely:

1) Proud to be part of an Indonesian citizen
2) Take an active role in regional development by paying taxes.

3) Obeying taxes is a form of love for the motherland.
4) Taxpayers believe that carrying out tax obligations is an act as a good citizen.
5) By paying taxes means that I have helped in realizing the goals of the country.

Validity test

According to (Sari, 2017) it is used to measure the validity or validity of a questionnaire. This preparation was carried out to test whether the research instruments used in this study were appropriate. An instrument is said to be valid if the correlation coefficient (r) of the calculated value is greater than the table r, which is above 0.5 ($r > 0.5$).

Uji Realibilitas

(Sari, 2017) Reliability testing shows the extent to which a measurement can provide consistent results when re-measured with the same symptoms. The instrument used is called reliable if Cronbach's Alpha coefficient > 0.60.

Pengolaan Data

The data processing method used in this study is a structural model. Variant-based Structural Equation Model (SEM) with alternative PLS (Partial Least Square) using SmartPLS software version 3.0. Partial Least Square (PLS) is used because it is not based on many assumptions and the sample used is relatively small so this tool is suitable for use in this study.

RESULTS AND DISCUSSION

Respondent Description

Inthis study, it was carried out by spreading 125 questionnaires online through Google Form using Whatsapp media to taxpayers and understanding tax.

The deployment of ioner queries is carried out in December 2022. The questionnaire uses purposive sampling with criteria, namely taxpayers who have worked and have at least 1 year of work experience, the income level of workers is above 4 million, status permanent work and not a day worker, over 20 years old and also have an NPWP and understand tax obligations. Of the 125 questionnaires distributed by researchers, 100 questionnaires from taxpayers that matched the criteria set by the author.

The following table shows the profiles of respondents in this study.

Keterangan	Jumlah	Persentase
Jenis kelamin	100 Responden	
• Pria	49	49%
• Wanita	51	51%
Usia		
• < 20 Tahun	-	-
• 20-22 Tahun	24	24%
• 23-25 Tahun	42	42%
• > 25 Tahun	34	34%
Pendidikan trakhir		
• SD	-	-
• SMP	-	-
• SMA/SMK	48	48%
• D3	10	10%
• S1	40	40%
• S2	2	2%
Pekerjaan saat ini		
• Karyawan Swasta	100%	100%
• PNS	-	-
• Freelance	-	-
Divisi tempat bekerja		
• Keuangan	46	46%
• Marketing	33	33%
• Audit	7	7%
• Perpajakan	14	14%
Status pekerja		
• Tetap	100	100%
• Harian	-	-
Pendapatan pekerja		
• < 4.000.000	-	-
• 4.000.000-5.000.000	84	84%
• 5.000.000-6.000.000	11	11%
• > 6.000.000	5	5%
Pengalaman bekerja		
• < 1 tahun	-	-
• 1 tahun	28	28%
• 2 tahun	40	40%
• 3 tahun	21	21%
• > 3 tahun	11	11%
Memiliki NPWP		
• Iya	100	100%
• Tidak	-	-

Figure 3: Respondent Data
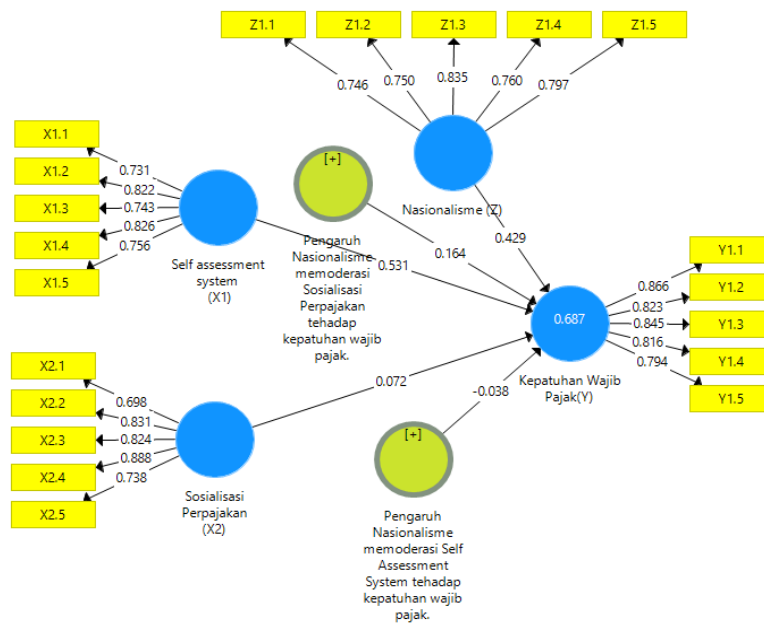
Validity test

Figure 4. Research Model
Source: SmartPLS Data Processed Results,2022

Based on the validity test results above, all original sample indicator values are >0.5 which means that all variable indicators are declared valid.

Test Reabilibag

<p align="center">**Table 1. Reability** Test</p>

Variable	Cronbach's Alpha	rho_A	Composite Reability	Averange Variance Extraxted(AVE)
Self assessment system	0,835	0,835	0,883	0,603
Socialization of taxation	0,856	0,859	0,897	0,638
Nationalism	0,839	0,849	0,885	0,606
Taxpayer compliance	0,886	0,890	0,916	0,687

Sourc : Smart PLS Data Processed Results, 2022

From the data above, it is concluded that the self-assessment system variable is reliable and reliable where the value of Cronbach's Alpha variable is 0.835 which means that this variable provides consistent results in researchers. And the rho_A value is 0.835 which means reliable. The value of Composite Reliability is 0.883 which means that this variable gives consistent results in forming variables and the Average Variance Extracted (AVE) value is 0.603 which means that this variable can be accepted as a variable in the study. The Socialization variable of taxation is also said to be reliable and reliable where the value of Cronbach's Alpha variable is 0.856 which means that this variable gives consistent results in the researcher. And the rho_A value is 0.859 which means reliable. The value of Composite Reliability is 0.897 which means that this variable gives consistent results in forming variables and the Average Variance Extracted (AVE) value is 0.638 which means that this variable can be accepted as a variable on themap. The Nationalism variable is said to be reliable and reliable where the value of Cronbach's Alpha variable is 0.839 which means that

this variable gives consistent results in the researcher. And the rho_A value is 0.849. The value of Composite Reliability is 0.885 which means that this variable provides consistent results in forming variables and the Average Variance Extracted (AVE) value is 0.606 which means that this variable can be accepted as a variable in the study. The taxpayer Compliance variable is said to be reliable and reliable where the value of Cronbach's Alpha variable is 0.886 which means that this variable provides consistent results in the researcher. And the rho_A value is 0.890 which means reliable. The value of Composite Reliability is 0.916 which means that this variable provides consistent results in forming variables and the Average Variance Extracted (AVE) value is 0.687 which means that this variable can be accepted as a variable in the study.

Hypothesis Test

Hypothesis Test can be assessed as significant if the t-Statistic is worth more than 1.96 and the other way is to look at the P-Value less than 0.05. The following is a picture and table of research results that have been tested using PLS so that significant data and insignificant data can

be seen.

Table 2. Path Coefficients

Relationships Between Variables	Original Sample (O)	Sample mean(M)	Standart Deviation(STDEV)	T-Statistic (O/STDEV)	P-Values
Self assessment system – Taxpayer Compliance	0,531	0,514	0,108	4,906	0,000
Tax Socialization – Taxpayer Compliance	0,072	0,076	0,091	0,790	0,430
Nationalism – Taxpayer Compliance	0,429	0,444	0,114	3,762	0,000
Moderation of the role of Nationalism in the Self-assessment system – Taxpayer Compliance	-0,038	-0,031	0,102	0,369	0,712
Moderation of the role of Nationalism on Tax Socialization – Taxpayer Compliance	0,164	0,156	0,077	2,136	0,033

Source: SmartPLS Data Processed Results,2022

From the data above, it can be implied that for hypotheses 1,3 and 5 it is significant while for hypotheses 2 and 4 it is insignificant. which can be seen that the value of T – Statistic above 1.96 is called significant and below 1.96 is called insignificant.

Discussion

Discussion of the First Hypothesis

The results of the path coefficient based on the value of T – Statistic show that the Self-assessment system is subject to significant taxpayer compliance with T – Statistics 4,906 which means that based on this Hypothesis 1 is accepted. With the implementation of the self-assessment system, people will know and understand more about the tax reporting that each of them does.

This is consistent with the results of research from previous journals conducted by (Zahra & Gemilang, 2021), (Satyawati & Cahjono, 2017), (Aryanti & Andayani, 2020).

Discussion of the Second Hypothesis

Based on the test results in the second hypothesis, it shows that the relationship between Tax Socialization and Compliance must havea T – Statistic, which is 0.790. Thus it is stated that the Socialization of Taxation is insignificant to Taxpayer Compliance and hypothesis 2 is rejected. Socialization of taxation does not affect the compliance of taxpayers in their taxation activities.

This is consistent with the results of research from previous journals conducted by (Ainul & Susanti, 2021). But it is inconsistent with the results of research from journals conducted by (Nopiana & Natalia, 2018), (Wardani & Wati, 2018).

Discussion of the Third Hypothesis

Based on hasil testing on the third hypothesis shows that the relationship between Nationalism and Compliance is mandatory pajak hasi T – Statistic which is 3,762. Thus it is stated that Nationalism has a significant effect on Taxpayer Compliance and hypothesis 3 is accepted. The level of nationalism of the taxpayer will make the taxpayer love the State and will pay taxes for the State.

This is consistent with the results of research from previous journals conducted by (Chetisa Putri & Venusita, 2019), (Purnamasari et al., 2018), (Darmawan et al., 2020).

Discussion of the Fourth Hypothesis

Based on the test results on the fourth hypothesis, it shows that the influence of Nationalism moderates the Self-assessment system so that taxpayer compliance has a T – Statistics of 0.369. Thus it is stated with nationalism moderating the Self-assessment system insignificantly to Taxpayer Compliance and hypothesis 4 is rejected.

Discussion of the Fifth Hypothesis

The results of the path coefficient based on the value of T – Statistic show that the Influence of Nationalism moderates the Socialization of Taxation on the compliance of taxpayers significantly with T – Statistics 2,136 which means that based on this Hypothesis 5 is accepted. By moderating nationalism, the results of tax socialization will significantly affect taxpayer compliance.

CONCLUSIONS

Based on statistical tests, the results of this study are obtained. First, it shows that the self-assessment system has a significant effect on taxpayer Compliance, which means that based on the terthing called the sis hypote in this study is accepted. Kedua, Socialization of Taxation does not have a significant effect on Taxpayer Compliance, this means that based on this said the hypothesis in this study is not accepted. Third, it is stated that the influence of Nationalism has a significant effect on Taxpayer Compliance. Which means that

based on this, the sis hypote in this study is accepted. Fourth, the effect of the Self Assessment System on Taxpayer Compliance if moderated with Nationalism has an insignificant effect, which means that based on this, the hypothesis in this study is rejected. Fifth, the TaxAtion Socialization Committee on Taxpayer Compliance if moderated with Nationalism has a significant effect, which means that based on this, the sis hypote in this study is accepted. One of the contributions of the community in building the country is by paying taxes to the State. So that with a sense of nationalism, the people will obey the payment of taxes. As well as the role of the government which is responsible for processing and showing the results of tax payments that have been made by taxpayers for the prosperity of the people. Also, the government acted decisively against those who used people's money for their own benefit. That way the people will be more obedient in paying taxes for the State.

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