Internet Understanding Moderates the Influence of Technology Acceptance Model and Digital Taxation on Taxpayer Compliance

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ABSTRACT

This study seeks to evaluate the influence of the Technology Acceptance Model and Digital Taxation on Tax Compliance, incorporating Internet Understanding as a moderating variable. The research employs multiple regression analysis and moderation calculations using the interaction method, with the Smart PLS application for processing questionnaire data. The sample consists of 194 individual taxpayers involved in businesses or independent work in Riau Province. The results indicate that the Technology Acceptance Model and Digital Taxation do not exert a significant impact on tax compliance. However, Internet Understanding demonstrates a substantial positive effect on Tax Compliance. Additionally, the moderation of Internet Understanding in relation to the Technology Acceptance Model and Digital Taxation significantly enhances their positive effects on Tax Compliance.

Keywords: Technology Acceptance Model, Digital Taxation, Taxpayer Compliance, Internet Understanding

INTRODUCTION

Taxes are the largest aspect of state revenue (Purnama et al., 2023; Sevendy et al., 2023). The composition of tax revenues in the APBN posture reaches more than 70% (Arum et al., 2023; Estu et al., 2023; W et al., 2023). Therefore, the Directorate General of Taxes (DJP) as a government agency in the field of tax administration is tasked with securing the State Revenue and Expenditure Budget (APBN), especially in the tax revenue sector. In carrying out its duties, the DJP is funded by the APBN with the aim of fulfilling the APBN from tax revenues (Inasius et al., 2020; Mahangila & Anderson, 2017; Yardımcı et al., 2022). The percentage of tax achievement in 2018 reached 92.24%. This achievement is higher than in 2017. In fact, this achievement is the highest in the last 5 years. (Ministry of Finance of the Republic of Indonesia, 2018).

To achieve a high percentage of tax revenue of course requires cooperation from various parties (Sagita, 2023; Saputro et al., 2022), including the compliance of the Indonesian people as taxpayers. Indonesian people's tax compliance is getting better every year. This is evidenced by the growth in the level of submission of Annual Income Tax Returns (SPT PPh) which as of March 31 2018 had received 10.59 million SPTs, or an increase of 14% compared to the same period in 2017 (Ministry of Finance of the Republic of Indonesia, 2018).

Table 1. Number of Taxpayers

Number of Taxpayers	2022	2021	2020	2019	2018
Registered	39,651,881	30,151,603	37,398,089	34,313,655	31,298,738
Must submit SPT	18,653,963	17,598,887	29,165,718	19,159,840	19,357,833
Has submitted SPT	11,589,648	13,057,400	11,256,401	11,975,909	11,854,819

Source: Financial Services Authority, 2023

The number of Taxpayers who are registered or have a NPWP is currently 39,651,881 with 18,653,963 of them required to submit SPT. However, to date, 11,589,648 people have submitted SPT for the 2022 tax year or only 62.1% of that number.

Table 2. Taxpayer Compliance

Indicator	2018	2019	2020	2021	2022
Tax Ratio	14.20%	15.20%	15.60%	16.20%	17.00%
Tax revenue	1.394 B	1.612 B	1.837 B	2.107 B	2.429 B
SPT via e-filling	3 million	8 million	15 million	19 million	25 million
Number of registered taxpayers	33 million	37 million	41 million	43 million	45 million

Source: Financial Services Authority, 2023

In 2022, public interest in using electronic SPT will increase. This is shown by the growth in the number of SPT submitted electronically. Meanwhile, manual submission of SPT is down. One of the actions taken by the government to increase the percentage of SPT submissions via e-filling is by adding DJP Online servers, e-filling and e-forms (Ministry of Finance of the Republic of Indonesia, 2018). This data is a very interesting phenomenon to research. The combination of technology and digitalization has a great opportunity to support increased taxpayer compliance. Of course, taxpayers must master technology and the internet so they can report their tax activities online and use online tax service facilities.

LITERATURE REVIEW

Theory of Planned Behavior

The Theory of Planned Behavior originated from the Theory of Reasoned Action and aims to clarify the correlation between beliefs and behavior (Wahyono, 2014). In accordance with this theory, an individual's Intention and Behavior are jointly influenced by Attitude, Subjective Norm, and Perceived Behavioral Control (Lo Choi Tung, 2011). Perceived behavioral control, rooted in the self-efficacy theory (SET), holds particular significance for behavior change, serving as a pivotal determinant for initiating coping behavior (Pertiwi, 2016). This theory contributes to explaining various relationships among beliefs, attitudes, intentions, and behavior.

The Theory of Planned Behavior excels in predicting a person's behavioral intentions, enhancing predictability. It adeptly clarifies individual social behavior by giving due consideration to social norms as a crucial variable. Nevertheless, a significant drawback lies in its incapacity to encompass the impact of personal emotions and natural elements on individual health behavior, presenting a limitation in predicting related behavior (Pertiwi, 2016). Despite this, the Theory of Planned Behavior remains one of the most commonly employed social psychology models for predicting behavior, providing a well-rounded emphasis on the intention to engage in a behavior. Consequently, researchers often choose to employ this theory to comprehend the factors influencing taxpayer compliance in Riau Province. In this theory, taxpayer behavior is attributed to the intention to behave, which is influenced by three pivotal factors: attitude towards behavior, subjective norms, and perceived behavioral control.

Technology Acceptance Model

The Technology Acceptance Model (TAM) is a widely employed framework for examining the factors that influence the acceptance or rejection of an information system. Derived from the development of the Theory of Reasoned Action (TRA), TAM was initially introduced by Fred Davis in 1986. Its primary aim is to clarify and measure the degree of user acceptance of an information system. Furthermore, TAM provides a theoretical basis for comprehending the factors that affect the acceptance of technology, elucidating the causal connections between beliefs and behavior, goals/needs, and the utilization of an information system (idtesis.com, 2018).

The adoption of an information system is deemed high when users perceive it as both useful and easy to use. Users are more likely to engage with an information system when they expect to gain benefits from its use (Hestanto). TAM identifies three primary factors shaping system utilization: Perceived Usefulness, Perceived Ease of Use, and Intention to Use. Perceived Usefulness corresponds to the belief that employing the system can improve one's job performance. Perceived Ease of Use involves the belief that using the system simplifies job performance. Intention to Use represents the behavioral inclination of system users to employ a technology. Numerous studies have employed TAM, affirming its validity as a model for evaluating information systems (BINUS, 2016).

Digital Taxation

The ongoing process of digitalization is reshaping numerous facets of our daily lives, influencing the organization of our economy and society. The profound and rapid changes spurred by digital transformation pose a myriad of public policy challenges, with taxation being a notable area of concern. The implications of digitalization for taxation are multifaceted, influencing tax policy and administration on both domestic and international fronts. While presenting new tools for taxation, digitalization also introduces novel challenges that need to be addressed

(Project et al., 2020). The Directorate General of Taxes (DJP) as Indonesia's tax administrator is also experiencing the challenge of digital disruption in improving tax technology infrastructure. The advancement of information technology is exemplified by the development of the DJP core tax system and complementary systems, as noted by Sejati (2019). E-Filing, elucidated by Hutahuruk (2022), is a method of electronically reporting Tax Returns. This process is conducted online through the Directorate General of Taxes website (DJP Online) or other official e-Filing channels designated by the government in adherence to statutory regulations. In comparison to manual tax reporting, e-Filing offers numerous advantages, including the ability to report taxes online from any location and at any time. This method saves time, ensures the secure storage of reporting proof, and facilitates easier tracking, alleviating concerns about loss or misplacement. In order to be able to do e-Filing, the following requirements must be had, namely EFIN/electronic identity number, electronic documents/electronic SPT, access to the e-Filing website/already registered with OnlinePajak (ONLINETAX, 2018).

Taxpayer Compliance

According to Safri Nurmanto, as referenced by Siti Kurnia Rahayu (2010: 138), tax compliance denotes a scenario where a taxpayer fulfills all tax obligations and exercises their corresponding tax rights. Nurmanto further divides tax compliance into two facets: formal compliance and material compliance. Formal compliance entails adherence to the formal tax regulations stipulated in tax laws, encompassing activities such as registration, possessing a Taxpayer Identification Number (NPWP), calculating and settling owed taxes, and submitting tax returns, both periodic and annual. An example of formal compliance is meeting the deadline for submitting the Annual Income Tax Return (SPT PPh) by March 31. However, adherence to formal provisions does not necessarily ensure alignment with material provisions. In contrast, material compliance involves substantive adherence to all material tax provisions, aligning with the content and essence of tax laws. While material compliance may include formal compliance, meeting formal requirements does not automatically guarantee material compliance. Taxpayers demonstrating material compliance are those who honestly, comprehensively (Hutahuruk, 2020b), and accurately complete their tax returns in accordance with regulations and submit them to the Tax Office before the specified deadline (pajaktaxes.blogspot, 2015).

Internet Understanding

The Internet serves as a computer-based global information system, constituting a network of interconnected computers. Within these networks, which can span from tens to thousands of computers, information sharing and collaborative utilization of computing resources, such as powerful supercomputers and databases, are facilitated. The term "understanding" inherently involves being clever and possessing a genuine comprehension of processes, methods, and actions. From this perspective, understanding the internet encompasses a profound knowledge of what the internet is and the ability to navigate and utilize it effectively, as articulated by Oktaviani et al. (2018).

The influence of technology acceptance models on taxpayer compliance

According to Karmila's (2016) research on "The Influence of Tam on Taxpayer Compliance Using E-Filing as an Intervening Variable at Kpp Pratama Sukoharjo" it can be concluded that perceived usefulness, perceived ease of use and e-filing users each have an influence on the level of taxpayer compliance. In this research, e-filing users become intermediaries who link perceived usefulness and perceived convenience to taxpayer compliance. In other words, TAM theory (Perception of Usefulness and Perception of Convenience) indirectly influences taxpayer compliance through e-filing users. Taking into account the findings from Sari et al. (2014), which indicate a significant influence of the usability of the system, perceived ease of use, and facilitating conditions on corporate taxpayer compliance, showcasing the application of TAM in impacting corporate taxpayer behavior. Additionally, Sudrajat & Ompusunggu's (2015) research establishes a positive and significant influence of Information Technology on Taxpayer Compliance. Building upon these research insights, the following hypothesis is proposed:

H1: There is a significant influence of the Technology acceptance model variable on taxpayer compliance,

The influence of digital taxation on taxpayer compliance

Considering the research findings from Ersania & Merkusiwati (2018), which indicate a positive effect of e-Registration, e-Billing, and e-Filing implementation on individual taxpayer compliance at KPP Pratama Denpasar Timur, along with insights from Handayani & Tambun (2016) emphasizing the importance of taxpayer knowledge in supporting technology applications, it is evident that a strong correlation exists. Furthermore, Sarunan's (2015) research highlighting the positive and significant influence of tax administration system modernization on taxpayer compliance at the Manado Pratama Tax Service Office, coupled with the studies by Tambun & Kopong (2017) and Tambun & Witriyanto (2016) demonstrating the significant impact of e-filing on taxpayer compliance,

collectively provide a robust foundation. Building upon these research insights, the following hypothesis is proposed:

H2: There is a significant influence of the Digital taxation variable on taxpayer compliance

The Effect of Internet Understanding on Taxpayer Compliance

In line with the findings of Istianita's (2016) study, it is affirmed that Internet Understanding has a positive and significant impact on Taxpayer Compliance. Building upon the insights derived from the preceding research, the subsequent hypothesis is postulated:

H3: There is a significant influence of Internet Understanding on Taxpayer Compliance

Moderation of Internet Understanding on the Effect of Technology Acceptance Model on Taxpayer Compliance

The TAM theory elucidates the factors influencing the acceptance of a technological system by users, with one of its variables being perceived usefulness. Taxpayers who perceive e-filing as user-friendly are likely to exhibit greater compliance in fulfilling their tax obligations. Proficiency in internet usage is a prerequisite for taxpayers to effectively employ e-filing. This is consistent with the conclusions drawn by Ngurah & Putra (2019), emphasizing the role of Internet Understanding as a moderating element affecting the Implementation of the E-filing System on Taxpayer Compliance. Drawing on the insights gleaned from previous research, the subsequent hypothesis is formulated:

H4: Understanding the Internet is able to moderate the influence of the Technology Acceptance Model on taxpayer compliance

Moderating Internet Understanding of the Influence of Digital Taxation on Taxpayer Compliance

Taking inspiration from Mendra's (2017) study, it is asserted that Internet Understanding can function as a moderating element, amplifying the effect of implementing the E-filing System on Taxpayer Compliance. The expectation is that a heightened understanding of the internet among taxpayers will positively impact their adoption of the e-filing system, ultimately leading to increased compliance. Building upon the insights from the aforementioned research, the following hypothesis is formulated:

H5: Understanding the Internet is able to moderate the influence of digital taxation on taxpayer compliance

METHODOLOGY

Population and Sample

The research population consists of individual taxpayers engaged in business or freelance work. The sample for this study comprises 194 respondents in Riau Province, selected through a purposive sampling method. This method involves choosing samples from the population based on specific criteria, as outlined by Sekaran & Bougie (2016).

Variable Measurement

Based on the KUP Law, indicators of taxpayer compliance are aspects of the timeliness of SPT reporting, aspects of income reported in accordance with applicable regulations, and tax bills (STP/SKP) paid before they are due (Sarunan, 2015). Digital taxation indicators, as described by Pemerathna (2017), include elements such as the online portal and digital tax system, digital tax policy, and strategic foresight in digital taxation. According to Wahyudi (2009), TAM indicators comprise perceived ease of use, perceived usefulness with regards to enhanced effectiveness and efficiency, and the intention to continue using. The internet offers various everyday life advantages, such as acquiring information, enhancing knowledge, and expedited access. These three benefits are used as indicators, as a basis for measuring Internet Understanding (Lado & Budiantara, 2018).

Analysis Method

The analysis of data in this study will be carried out utilizing the Partial Least Squares (PLS) software tool, following the methodology outlined by Hutahuruk (2020a, 2021). Validity, originating from the English term "validity," pertains to the accuracy and precision of a measuring instrument in fulfilling its measuring function, as defined by Azwar (1986). The validity test is applied to showcase how effectively the measuring instrument captures the intended measurements. A questionnaire is deemed valid if its questions effectively reveal the aspects it aims to measure, as explained by Wahyuni (2014). Reliability, also originating from English and synonymous with dependability, is a metric for gauging the consistency of a questionnaire, serving as an indicator for a variable or construct, according to Ghozali (2009). A questionnaire is considered reliable if an individual's responses to

statements remain consistent and stable over time, as highlighted by Amin et al. (2023). Reliable measurements are those that yield consistent and dependable data, ensuring the credibility of the research findings, as emphasized by Wahyuni (2014).

RESULT AND DISCUSSION

Research Result

The initial phase of processing research data involves conducting validity and reliability tests. The purpose of the validity test is to evaluate the suitability of the research instrument, particularly the statements or questions in the research questionnaire, in faithfully representing the variables under examination. Concurrently, the reliability test assesses the consistency of respondents' answers, determining whether their approach to the research questionnaire is sincere and serious. These tests collectively ensure the integrity and trustworthiness of the research data.

The outcomes of the Outer Model analysis indicate that all values are above 0.5, signifying the validity of all indicators. Therefore, it can be inferred that the indicators for all research variables are valid. Subsequently, a reliability test is conducted to assess the consistency of responses from research participants, as depicted in the table below.

The reliability of data is assessed by examining the values of Cronbach's alpha, rho, and composite reliability, with each score considered acceptable if it is at least 0.7. Furthermore, the AVE value can also be used as a basis for assessing the reliability of respondents' answers, namely if the AVE result is > 0.5 then it is considered reliable.

When examining the first hypothesis, which delves into the impact of the technology acceptance model (X1) on taxpayer compliance (Y), the obtained P-value is 0.056, surpassing the significance threshold of 0.05. Despite the positive orientation of the original sample, the effect of the Technology Acceptance Model on taxpayer compliance is considered statistically insignificant. Therefore, the rejection of the first hypothesis is justified. This finding diverges from the conclusions drawn by Sari et al. (2014) and Sudrajat & Ompusunggu (2015), which suggested a significant positive relationship between the technology acceptance model (X1) and taxpayer compliance.

Table 3. Hypothesis Testing Results

Model	Original Sample	P Values
Technology Acceptance Model -> Taxpayer Compliance	0.350	0.056
Digital Taxation -> Taxpayer Compliance	0.085	0.647
Internet Understanding -> Taxpayer Compliance	0.555	0.001
Technology Acceptance Model x Internet Understanding -> Taxpayer Compliance	0.561	0.013
Digital Taxation x Internet Understanding -> Taxpayer Compliance	-0.484	0.011

Source: Processed data, 2023

In assessing the second hypothesis, which investigates the effect of digital taxation (X2) on taxpayer compliance (Y), the obtained P-value is 0.647, exceeding the significance threshold of 0.05. Despite the positive orientation of the original sample value, it fails to demonstrate a statistically significant impact. Consequently, the rejection of the second hypothesis is justified. These research outcomes deviate from the conclusions drawn by Sarunan (2015) and Tambun & Kopong (2017), Tambun & Witriyanto (2016), which posited that digital taxation has a substantial positive influence on taxpayer compliance.

In evaluating the third hypothesis, which investigates the influence of Internet understanding (Z) on taxpayer compliance (Y), the obtained P-value is 0.001, dropping below the significance level of 0.05. This indicates a notably positive impact, with the original sample value also being positive, signifying a positive correlation between Internet Understanding and Taxpayer Compliance. Consequently, the validation of the third hypothesis is warranted. These research findings are in harmony with the results of Istianita's (2016) study, reinforcing the idea that Internet Understanding does have a positive and significant influence on taxpayer compliance.

When assessing the fourth hypothesis, which explores the moderating impact of internet understanding (Z) on the relationship between the technology acceptance model (X1) and taxpayer compliance (Y), the obtained P-value is 0.013, falling below the significance level of 0.05. This indicates that Internet Understanding acts as a significant moderator, influencing the effect of the Technology Acceptance Model on taxpayer compliance. The original sample value suggests a positive correlation, indicating that the Internet Understanding variable enhances the influence of the Technology Acceptance Model on taxpayer compliance. Consequently, the validation of the

fourth hypothesis is justified. These research findings are consistent with the outcomes of Ngurah & Putra's (2019) study, supporting the idea that Internet Understanding can effectively moderate the impact of technology acceptance models on taxpayer compliance.

When investigating the fifth hypothesis, which delves into the moderating effect of internet understanding (Z) on the correlation between digital taxation (X2) and taxpayer compliance (Y), the obtained P-value is 0.011, surpassing the significance threshold of 0.05. This unequivocally suggests that internet understanding, as a moderating variable, has a significant impact, influencing and moderating the effect of digital taxation on taxpayer compliance. The original sample value reflects a negative correlation, suggesting that the internet understanding variable weakens the influence of digital taxation on taxpayer compliance. Consequently, the acceptance of the fifth hypothesis is warranted. These research findings align with Mendra's (2017) study, affirming that internet understanding indeed moderates the influence of digital taxation on taxpayer compliance.

CONCLUSION

Conclusion

The results of this study indicate that taxpayer compliance is not significantly influenced by either the technology acceptance model or digital taxation in isolation. However, a noteworthy influence on taxpayer compliance is observed with a profound understanding of the internet. The moderating influence of internet understanding amplifies the effect of the technology acceptance model on taxpayer compliance, while simultaneously diminishing the impact of digital taxation on the same. This underscores the need for complementary support from internet understanding to enhance the effectiveness of the technology acceptance model and digital taxation in influencing taxpayer compliance. This underscores the pivotal role of internet literacy in fostering and sustaining taxpayer compliance.

Implication

Proving the role of internet understanding also supports the consistency of the theory of planned behavior. Compliance behavior is influenced by the taxpayer's understanding, including understanding in the internet sector. These results recommend how important the internet is in providing education to taxpayers, which has an impact on taxpayer compliance.

Recommendation

Consider exploring new research avenues as the current study focuses solely on independent taxpayers in the Riau Province region who are engaged in both business and independent work. Expand the research scope by incorporating methods beyond surveys, as direct interviews have not been utilized. Additionally, advise tax authorities to enhance efforts in promoting internet literacy, as it has the potential to boost taxpayer compliance.

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