

Tax Knowledge and E-Filing Socialization on Taxpayer Compliance

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Abstract:

The purpose of this research is to determine whether there is an influence between knowledge of taxation and tax socialization (e-filing system) towards taxpayer compliance at PT. Parkland World Indonesia is seen from the number of employees who do not report Notification (SPT) of more than 80% of the total number of employees of PT. As many as 5,632 Parkland World Indonesia employees still do not care about submitting SPT for the Article 21 Income Tax deduction.

The method used in this study is a quantitative research method with survey research. The population used in this study were employees at PT. Parkland World Indonesia. Samples were taken by 98 employees using the Slovin formula. R-Square is 0.822, which means that 82.2% of the variation in taxpayer compliance can be explained by variations in both the independent variable knowledge of taxation and tax socialization (e-filing system). Based on the results, the knowledge variable taxation and Tax socialization (e-filing system) have a partial and significant effect on tax compliance.

Introduction

Tax is a taxpayer's contribution to the state that is owed by an individual or entity that is coercive under the law, with no direct compensation, and is used for the state's purposes for the most significant benefit of the people. The purpose of the tax is to provide the welfare of its people in increasing their dignity. The purpose of the tax is to increase the interest of its people by improving their dignity. Tax is one of Indonesia's most essential revenues because the government uses tax revenues as the primary source of government financing and the implementation and improvement of national development to prosper the welfare of the community. Taxpayer compliance is the obedience of taxpayers to carrying out their tax obligations following applicable regulations. Generally, taxpayer compliance is measured in paying and reporting taxes. What has been done is correct and follows applicable rules.

PT. Parkland World Indonesia (PWI) is one of the industrial companies that produce shoes in Indonesia. Until the end of 2018 had a total of 5,632 employees as taxpayers. Of course, the taxpayer must submit an SPT for withholding income tax article 21 that the company has deducted. The following table data on the number of employees of PT. Parkland World Indonesia on the reporting of Notification Letters (SPT):

Table 1. Data on the number of employees of PT. PWI on SPT Reporting

Year	Number of employees	Reports SPT		Not-Report SPT	
		Amount	Percentage	Amount	Percentage
2015	2350	188	8%	2162	92%
2016	3057	367	12%	2690	88%
2017	4150	623	15%	3528	85%
2018	5632	1014	18%	4618	82%

(Source: HRD Internal Data & Tax Accounting PT. PWI)

Based on the employee data above, it shows that every year the number of employees at PT. Parkland World Indonesia experienced an increase, meaning that with the increase in the number of employees, the number of taxpayers who must submit an annual tax return for withholding Article 21 Income Tax that has been deducted by the company automatically increases. But in reality, not all employees of PT. Parkland World Indonesia shows its compliance in submitting the annual SPT. This can be seen from the increase and decrease in the percentage of employees who report tax returns (SPT) and those who do not report tax returns (SPT) of less than 5% each year. The phenomenon that occurs at the end of every year, seen from the percentage of employees who do not report the Notification Letter (SPT) about more than 80% of the total employees of PT. Parkland World Indonesia is still less concerned about the submission of SPT for the withholding of Article 21 Income Tax. This is based on the researcher's vision at the end of each year of the PPh 21 reporting period. Many employees are less concerned about the submission of the SPT, because they lack knowledge of taxation and the need for tax socialization that the company must carry out by inviting parties from the Direktorat Jenderal Pajak (DJP) in particular regarding the problem of submitting SPT via online using the e-filing system.

Literature Review

Taxpayer Compliance

Taxpayer compliance is the action of the Taxpayer in fulfilling his tax obligations. Nurmantu (2005:148) defines tax compliance as fulfilling all tax obligations and rights. Taxpayers are said to be compliant (Tax Compliance) if the reported income is following what it should be. The tax return (SPT) is reported, and the amount of tax owed is paid on time (tax, 2015)

Taxpayer Compliance Indicator

Tax compliance can be defined as a condition of the taxpayer fulfilling all tax obligations and carrying out tax rights and obligations. Obedient Taxpayers are Those who obey, fulfill, and carry out tax obligations per the provisions of tax laws.

This study explains the criteria for Obedient Taxpayers based on the Decree of the Minister of Finance Number 544/KMK.04/2000, Taxpayers are included in the complaint category if they meet the following criteria:

1. The tax return (SPT) is delivered promptly, which applies to all forms of taxation within the last two years.
2. Taxpayers have never received a tax crime in the last ten years.
3. Taxpayers never own tax arrears for all types of taxes, but on the condition that they obtain permission to postpone or install taxes that must be paid.
4. Taxpayer's financial statements within two years have been audited by a public accountant with unqualified income or taxable income that is unaffected income, provided that the presentation of the reconciliation of fiscal and commercial profit and loss must be in a Long Form Report.
5. Based on article 28 of the UU KUP, the taxpayer has kept the books for the last two years during the tax period.

Definition of Tax Knowledge

Siti Resmi (2009:22) states "that knowledge and understanding of tax regulations is a process where taxpayers know about taxation and apply that knowledge to pay taxes." Knowledge and understanding of the tax regulations in question understand the General Provisions and Tax Procedures (KUP), which includes how to submit a tax return (SPT), payment, place of payment, fines, and deadlines for payment or reporting of SPT.

Tax Knowledge Indicator

Knowledge is reasoning that the first does not know and removes doubts in the heart. Understanding is understanding the doubt in the heart that has been a question. There are several indicators measured in this study in knowing and understanding tax regulations, namely:

According to Rahayu (2010: 140), tax knowledge or understanding of taxation owned by taxpayers must include:

1. Knowledge of General Provisions and Tax Procedures.
2. Knowledge of the tax system in Indonesia.
3. Knowledge of the tax function.

Definition of Tax Socialization

Based on the Circular Letter of the Directorate General of Taxes Number: SE-98/PJ/2011 it is stated that the socialization of taxation is an effort and process of providing tax information to produce changes in knowledge, skills, and attitudes of the community, the business world, apparatus, and government and non-government institutions, so that encouraged to understand, be aware, care and contribute in carrying out tax obligations.

Socialization of taxation has a vital role in improving taxpayer compliance because with the socialization of taxation both directly and indirectly, taxpayers will gain an understanding and information about tax provisions to make taxpayers understand or understand and be aware of their obligations to deposit and report their tax obligations. Regularly (Yuliasari, et al 2015), with this socialization, the public or taxpayers will understand the benefits of paying taxes (Winerungan, 2013), which in the end will make taxpayers obedient in carrying out their tax obligations. According to Rahayu (2010:141), the DJP conducting tax socialization intensively and continuously will increase the understanding of taxpayers about their obligations to pay taxes.

Tax Socialization Indicator

The socialization indicators by the Directorate General of Taxes are tax awareness and care activities and modifying the tax service development program. The following is an explanation of the indicators of tax socialization:

1. Counseling

The form of socialization carried out by the Directorate General of Taxes through various media, both electronic media, and other mass media, sometimes even includes direct counseling to certain places (regions) that are considered to have high tax potential and require complete and guaranteed information.

2. Discussions with Taxpayers and Community Leaders

One form of socialization carried out by the Directorate General of Taxes emphasizes more on two-way communication both in terms of tax officers and the community, especially taxpayers who are considered to have influence or are seen by the surrounding community so that they are expected to be able to provide a better explanation to the surrounding community.

3. Information directly from officers to taxpayers

The form of delivery of information obtained directly by the Taxpayer from the officer concerned regarding taxation.

4. Billboard Installation

Install billboards or banners on the side of the road or in other strategic places and easily seen by the public. It contains short messages in the form of statements, quotes, or slogans that are easy to understand and interesting so that they can convey their goals well.

5. *Website* Directorate General of Taxes (DJP)

Socialization media (in conveying information) can be accessed by the internet at any time quickly and efficiently. The information provided is also complete, accurate, guaranteed to be true, and up-to-date.

Hypothesis Development

The Effect of Tax Knowledge on Taxpayer Compliance

Taxpayers use tax knowledge as tax information in carrying out tax actions. According to Rohmawati et al. (2012:12), the higher the knowledge and understanding of the taxpayer, the better the taxpayer can determine his behavior following tax provisions, namely being more obedient.

Witono (2008: 196) analyzes the role of tax knowledge on taxpayer compliance. The results of this study indicate that tax knowledge has a positive effect on taxpayer compliance. The existence of good tax knowledge can help improve taxpayer compliance with the importance of paying taxes, and taxpayers can do so by following tax laws and regulations. If the taxpayer does not know tax regulations and processes, then the taxpayer cannot determine his behavior properly. This is supported by research by Tambun (2016:36), which states that taxpayer knowledge positively affects taxpayer compliance.

Tax knowledge is an essential thing that taxpayers must own. People can't pay taxes sincerely without knowledge of taxes and their benefits. Knowledge of tax regulations is essential to foster obedient behavior because how can taxpayers be obedient if they do not know how to tax regulations, meaning how taxpayers will submit their SPT on time if they do not know when the due time for submitting their SPT is (Harahap, 2004 in Hidayatullah , 2013). So, according to Dedi Rudaedi in okezone.com (2012) the non-compliance of taxpayers in paying taxes is one of the causes due to taxpayers' ignorance in following the rules of paying taxes. Taxpayers' knowledge of applicable tax rules and regulations is expected to increase taxpayer compliance. Research conducted by Murti (2012) and Susilawati (2013) concluded that tax knowledge affects taxpayer compliance. Based on this, the following hypothesis can be taken:

H1 : Tax Knowledge has effect on Taxpayer Compliance

The Effect of Tax Socialization (E-Filling System) on Taxpayer Compliance

According to Rohmawati et al. (2013) in Krtika and Sihar (2016), taxation socialization provides insight and guidance to taxpayers to know everything about taxation. Socialization is a step used to overcome the insufficient knowledge of taxpayers to use this e-filling system which causes compliance from taxpayers self-compliance from taxpayers who will pay and report their taxes. The socialization of the e-filling system is needed to provide an explanation and description to taxpayers regarding all matters regarding the e-filling system. The higher the identity of the tax socialization carried out, the higher the taxpayer compliance.

Tax socialization is an effort made by the Director General of Taxes to provide knowledge to the public, especially taxpayers, to know about taxation, regulations, and procedures through appropriate methods. Taxpayer compliance is a condition in which the taxpayer fulfills all his tax obligations and exercises his taxation rights (Nurmantu, 2005:148)

The more socialization activities increase, the level of taxpayer compliance will also increase. This is supported by research by Rohmawati et al. (2012:11), which states that socialization positively affects taxpayer compliance.

This socialization activity is essential because the public's knowledge and insight about the applicable tax system and regulations are still very lacking. This lack of public knowledge and insight causes them not to understand how to carry out their tax obligations and in the end, they do not carry out their obligations, which should impact state tax revenues.

Based on this, the following hypothesis can be taken:

H2 : Tax Socialization affects Taxpayer Compliance

The Effect of Tax Knowledge and Tax Socialization on Taxpayer Compliance

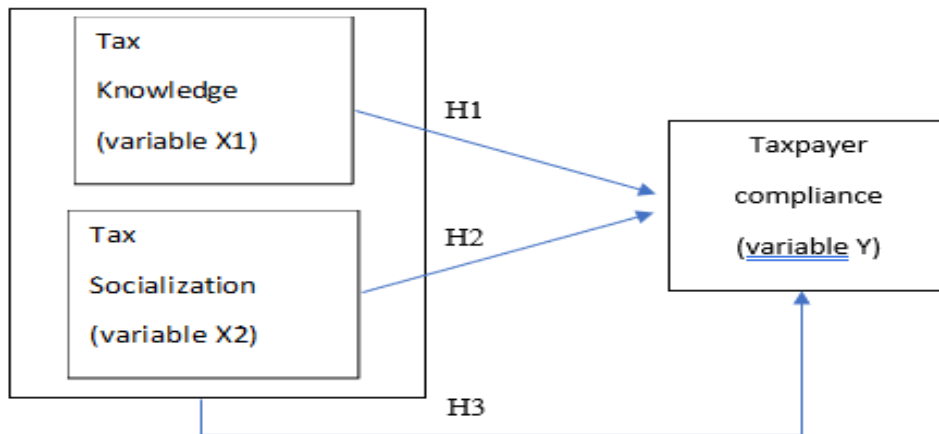
Tax collection is indeed something that is not easy, it takes an active role between taxpayers and the government in order to create a comfortable and optimal tax service. In addition, public knowledge about taxation must be optimized either through socialization or through character education. Because indirectly with the knowledge of taxpayers, taxpayers are expected to be aware of their obligations in paying taxes. Because taxes are useful for common needs in order to build a just, prosperous and prosperous country.

In the Circular Letter of the Director General of Taxes No. SE-98/PJ/2011 concerning Guidelines for Preparation of Work Plans and Reports on Tax Extension Activities for Vertical Units within the Directorate General of Taxes as quoted by Toly and Herryanto (2012:33). Tax counseling activities have a big role in the success of tax socialization to all taxpayers. The socialization given to the community is intended to provide knowledge to the community about the importance of paying taxes (Winerungan, 2013: 19).

Therefore, Tax Knowledge and Socialization is an indicator to increase or see how big the level of public participation in tax compliance. Especially individual taxpayer compliance. So the higher the level of Taxpayer Compliance and the maximum Tax Socialization to the public, it is hoped that it will increase the Taxpayer Compliance rate. Knowledge of taxation, reform and modernization of tax administration through the socialization of the e-filing system can increase taxpayer compliance in carrying out their tax obligations. This is supported by research by Ari Mulyana (2016) which states that socialization and knowledge of the application of e-filing simultaneously affect the level of taxpayer compliance and has a moderate or strong relationship.

Based on this, the following hypothesis can be taken:

H3 : Knowledge of Taxation and Socialization of Taxation have a simultaneous effect on Taxpayer Compliance.



Ehhibit 2.1
framework of thinking

Research Method

The research method used in this study is a quantitative research method with a descriptive approach. Quantitative research method is a type of research that provides an overview to researchers about the steps that must be taken in researching so that this research method will help writers to be able to solve problems that can be studied.

According to Sugiyono (2012:5), the research method can be interpreted as a scientific way to obtain valid data to discover, develop and prove certain knowledge so that it can be used to understand, solve and anticipate problems. At the same time, quantitative research is research by obtaining data from numbers.

Population And Sample

According to Sugiyono (2011: 117), the population is a generalization area consisting of objects/subjects with certain qualities and characteristics determined by researchers to be studied and then drawn conclusions. In this study, what is mean by the population is taxpayers who are at PT. Parkland World Indonesia has as many as 5,632 employees as taxpayers.

In this study, the researchers narrowed the population, namely the total number of employees as many as 5,632 employees, by calculating the sample size using the Slovin technique according to Sugiyono (2011: 87). This research uses the Slovin formula because, in sampling, the amount must be *representatives* that the research results can be generalized and the calculations do not require a table of the number of samples. Still, they can be done with simple formulas and calculations. Samples were taken based on probability sampling technique; simple random sampling and incidental. Anyone who coincidentally / incidentally meets the researcher can be used as a sample.

Data collection technique

According to Sugiyono (2011:224), "data collection techniques are the most strategic steps in research, because the main purpose of research is to obtain data. The data used in this study is primary data. Primary data is data directly obtained from the field or research locations carried out by data collection techniques through Field Research (Field Research).

Field Research (Field Research) is research that is directly focused on the object of research in order to obtain the required data. The data can be obtained in the following ways:

1. Direct Observation (Observation)

Observation technique is a technique that is carried out using direct observation carefully and systematically on the researched.

2. Questionnaire (Questionnaire)

Questionnaire technique is a technique that is carried out by giving several questions and written statements to respondents to be answered. The scale used in distributing this questionnaire uses a Likert Scale, where each answer can be given a weighted value. Questionnaire (Questionnaire) aims to obtain information from respondents using a closed questionnaire. The reasons for using closed questionnaires are:

- a. Closed questionnaires provide convenience to respondents in providing answers.
- b. Closed questionnaires are more practical.
- c. Limited research time.

Data analysis technique

Data Analysis Techniques are the process of systematically searching and compiling data obtained from the distribution of questionnaires, field notes, and other materials so that they can be understood and the research results can be informed to others. The method used by the author in analyzing the data in this study is descriptive statistical analysis. According to Sugiyono (2014: 206), "Descriptive analysis is a statistic used to analyze data by describing or describing the data that has been collected as it is without intending to make conclusions that apply to the public or generalizations".

Results and Discussion

Table 2. Descriptive statistics

	N	Min	Max	Sum	mean	Std.Dev	Variance
Tax Knowledge	98	28	48	3862	39.41	4.201	17,646
Tax Socialization (E-Filling System)	98	26	48	3888	39.67	4091	16,738
Taxpayer Compliance	98	24	49	3881	39.60	4,841	23,438

Source: Data processed (SPSS 21), 2019

Based on Table 2, the descriptive statistics of each variable studied, namely taxpayer compliance has a total sum of 3881, a minimum value of 24, a maximum value of 49, a mean value of 39.60, with a standard deviation of 4.841. The tax knowledge variable has a total sum of 3862, a minimum value of 28, a maximum value of 48, and a mean value of 39.41, with a standard deviation of 4.201. The tax socialization variable (e-filling system) has a total sum of 3888, a minimum value of 26, a maximum value of 48, and a mean value of 39.67, with a standard deviation of 4,091.

Based on the validity test that each statement/question on the questionnaire for the variable knowledge of taxation, tax socialization (e-filling system) and taxpayer compliance has an r value greater than or above 0.165 (r count $>$ r table), so it can be said that every statement/ questions on the questionnaire for each variable are valid and feasible to use. Based on the reliability test for the variables of tax knowledge, tax socialization (e-filling system) and taxpayer compliance, each is 0.779, 0.726 and 0.849. so it can be concluded that the statement/questionnaire on each variable is reliable or reliable because it has a Cronbach Alpha (α) value greater than 0.60 ($\alpha >$ 0.60). Based on the results of the Kolmogorov-Smirnov Normality Test above a significant value of $0.507 >$ 0.1, it can be concluded that the residual value is normally distributed. Based on Figure 4.1 above, we can see that the P-Plot image shows that the points spread around the diagonal line and follow the direction of the diagonal line. It can be concluded that the regression model meets the assumption of normality. Based on the multicollinearity test by looking at:

- Tolerance Value
 1. Tax Knowledge Variable (X1) is $0.433 >$ 0.10
 2. Tax Socialization Variable (E-Filling) (X2) is $0.433 >$ 0.10

- VIF value
 1. Tax Knowledge Variable (X1) is $2,308 <$ 10.00
 2. Tax Socialization Variable (E-Filling) (X2) is $2,308 <$ 10.00

So this means that the research variables do not show the occurrence of multicollinearity in the regression model. Based on the results of the heteroscedasticity test using the glejser method in table 4.14 above, the sig value can be seen. Tax Knowledge variable (X1) is $0.313 >$ 0.05 and the value of sig. the variable of Tax Socialization (E-Filling System) (X2) is $0.070 >$ 0.05. It can be concluded that the two variables do not occur in heteroscedasticity. Based on the results of processing with SPSS 21, the Durbin Watson test score is 1.961, which means that the DW value is between -2 to 2, indicating that there is no autocorrelation.

Table 3. Multiple Linear Regression Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-4.966	2.150		-2.309	.023
TAX KNOWLEDGE	.628	.076	.545	8,274	.000
TAX SOCIALIZATION (E-FILLING)	.500	.078	.422	6.411	.000

a. Dependent Variable: TAXPAYER COMPLIANCE

Source: Data Processing Output Using SPSS 21

The multiple linear regression equation is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e$$

Where :

- Y =Taxpayer Compliance
- B₁X₁ =Tax Knowledge
- B₂X₂ =Tax Socialization (E-Filling System)
- α =Constant
- e = Error

Then, $Y = -4.966 + 0.628 (X_1) + 0.500 (X_2) + e$

The constant value with the regression coefficient in table 4.16 and in the multiple linear regression equation above can be concluded that:

1. The constant value of -4.966 indicates that the independent variables (tax knowledge and tax socialization (e-filling system) are assumed to be unchanged (constant/fixed).
2. The coefficient value of the tax knowledge variable (X₁) is positive at 0.628, meaning that an increase will follow every 1% increase in tax knowledge in taxpayer compliance of 0.628%.
3. The coefficient value of the tax socialization variable (e-filling system) is positive at 0.500, meaning that an increase will follow every 1% increase in tax socialization (e-filling system) in taxpayer compliance of 0.500%.

Table 4. Multiple Linear Regression Model For Variable X₁, X₂-Y

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	1867,752	2	933,876	218,665	.000b
Residual	405,727	95	4.271		
Total	2273,480	97			

a. Dependent Variable: TAXPAYER COMPLIANCE

b. Predictors: (Constant), TAX SOCIALIZATION (E-FILLING SYSTEM), TAX KNOWLEDGE

Based on table 4 above, the results obtained are the value of F = 218,665 with a sig value. = 0.000. Therefore the value of sig. < probability that is 0.000 < 0.1 then the multiple regression model in this study can be used. Based on table 4.16 above, it can also be concluded that the correlation analysis using the multiple linear regression formula in this study can be continued.

The results of calculations using SPSS 21, the value of the correlation coefficient of the variable Tax Knowledge (X₁) and Tax Socialization (E-Filling System) (X₂) on the Taxpayer Compliance variable (Y) is as follows

Table 5. Correlation Coefficient X₁, X₂-Y

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
	.906a	.822	.818	2,067	.822	218,665	2	95	.000

a. Predictors: (Constant), SYSTEM SOCIALIZATION (E-FILLING), TAX KNOWLEDGE

b. Dependent Variable: TAXPAYER COMPLIANCE

Based on the calculation results from table 5 above, the correlation value between the variable Tax Knowledge (X1) and Tax Socialization (E-Filling System) on Taxpayer Compliance (Y) is 0.906, with a significance value of 0.000. Suppose this value is consulted with the correlation coefficient (Table 3.6). In that case, the influence between the variables of Tax Knowledge (X1) and Tax Socialization (E-Filling System) (X2) on Taxpayer Compliance (Y) is in the Very Strong category.

Table 6. Coefficient of Determination X1, X2-Y

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.906a	.822	.818	2,067

a. Predictors: (Constant), SYSTEM SOCIALIZATION (E-FILLING), TAX KNOWLEDGE

b. Dependent Variable: TAXPAYER COMPLIANCE

Based on Table 6 above, it can be seen that the coefficient of determination (R Square) of the variable of Tax Knowledge (X1) and Tax Socialization (E-Filling System) (X2) on Taxpayer Compliance (Y) is 0.822 or 82.2%. This shows that taxpayer compliance (Y) is influenced jointly by 82.2% by the variables of Tax Knowledge (X1) and Tax Socialization (E-Filling System) (X2). In comparison, the rest is influenced by other factors (epsilon) by 17.8% ($100\% - 82.2\% = 17.8\%$).

Table 7. Partial Test (t Test)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-4.966	2.150		-2.309	.023
	TAX KNOWLEDGE (X1)	.628	.076	.545	8,274	.000
	TAX SOCIALIZATION (E-FILLING SYSTEM) (X2)	.500	.078	.422	6.411	.000

a. Dependent Variable: TAXPAYER COMPLIANCE (Y)

Source: Data Processing Output Using SPSS 21

Based on table 7, for the variable (X1) knowledge of taxation, the results obtained from the comparison of t count with t table ($t \text{ count} > t \text{ table}$) are $8.274 > 1.661$ or sig with ($\text{sig} <$), which is $0.000 < 0.1$, at the level of error of 10%, then H_0 is rejected and H_a is accepted, which means that partial tax knowledge has a positive and significant effect on taxpayer compliance. While for the variable (X2) tax socialization (e-filing system) the results obtained from the comparison of t count with t table ($t \text{ count} > t \text{ table}$), which is $6.411 > 1.661$ or sig with ($\text{sig} <$) which is $0.000 < 0.1$, at an error rate of 10%, H_0 is rejected and H_a is accepted, which means that tax socialization (e-filing system) partially has a positive and significant effect on taxpayer compliance.

Table 8
Anova For Simultaneous Test (Test f)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1867,752	2	933,876	218,665	.000b
	Residual	405,727	95	4.271		
	Total	2273,480	97			

a. Dependent Variable: TAXPAYER COMPLIANCE

b. Predictors: (Constant), TAX SOCIALIZATION (E-FILLING), TAX KNOWLEDGE

Source: Data Processing Output Using SPSS 21

Based on table 8, the results obtained from the comparison of f arithmetic with f table ($f \text{ count} > f \text{ table}$) are $218.665 > 2.36$ or sig with ($\text{sig} <$), which is $0.000 < 0.1$, at an error rate of 10% then H_0 rejected and H_a accepted, which means that knowledge of taxation (X1) and tax socialization (e-filing system) (X2) together (simultaneously) has a positive and significant effect on taxpayer compliance (Y).

DISCUSSION

Based on the results of testing the research hypothesis, the findings of this study are as follows:

1. The first hypothesis (H1), the results obtained from the comparison of t count with t table ($t \text{ count} > t \text{ table}$), which is $8.274 > 1.661$ or sig with ($\text{sig} <$), which is $0.000 < 0.1$, at an error rate of 10% then H_0 rejected and H_a accepted, which means that knowledge of taxation partially has a positive and significant effect on taxpayer compliance. These results follow research conducted by RA Meiska Lianty, Dini Wahjoe Hapsari and Kurnia (2017), which shows that the independent variable of taxation knowledge has a positive effect on the dependent variable of taxpayer compliance.
2. The second hypothesis (H2), the results obtained from the comparison of t count with t table ($t \text{ count} > t \text{ table}$), which is $6.411 > 1.661$ or sig with ($\text{sig} <$), which is $0.000 < 0.1$, at an error rate of 10% then H_0 rejected and H_a accepted, which means that tax socialization (e-filing system) partially has a positive and significant effect on taxpayer

compliance. These results follow research conducted by Pasca Rizki Dwi Ananda, Srikandi Kumadji, Ahmad Husaini (2015), which shows that the independent variable of tax socialization significantly affects the dependent variable of taxpayer compliance.

3. The third hypothesis (H3), the results obtained from the comparison of f count with f table (f count $>$ f table), which is $218,665 > 2.36$ or sig with ($\text{sig} <$), which is $0.000 < 0.1$, at an error rate of 10% then H_0 is rejected and H_a is accepted, which means that knowledge of taxation and tax socialization (e-filling system) together (simultaneously) has a positive and significant effect on taxpayer compliance. These results follow research conducted by Kartika Ratna Handayani and Sihar Tambunan (2016), which shows that the independent variables of tax knowledge and socialization of the e-filling system together (simultaneously) have a significant effect on the dependent variable of taxpayer compliance.

CONCLUSIONS AND RECOMMENDATIONS

Conclusion

Based on the results of research and discussions that have been carried out, namely the Effect of Tax Knowledge and Tax Socialization (E-Filling System) on Income Tax (PPH) Article 21 on Taxpayer Compliance on employees who work at PT. Parkland World Indonesia, it can be concluded as follows:

Partial testing on the first hypothesis (H1), shows that tax knowledge has a positive and significant effect on taxpayer compliance. In the tax knowledge variable (X1), the results obtained from the comparison of t count with t table (t count $>$ t table) are $8.274 > 1.661$ or sig with ($\text{sig} <$) which is $0.000 < 0.1$, at an error rate of 10% . Then H_0 is rejected and H_a is accepted, meaning that partial tax knowledge positively and significantly affects taxpayer compliance. These results follow research conducted by RA Meiska Lianty, Dini Wahjoe Hapsari and Kurnia (2017), which shows that the independent variable of tax knowledge positively affects the dependent variable of taxpayer compliance of PT. Parkland World Indonesia.

Partial testing on testing the first hypothesis (H2), shows that tax socialization (e-filling system) has a positive and significant effect on taxpayer compliance. In the tax socialization variable (e-filling system) (X2), the results obtained from the comparison of t count with t table (t count $>$ t table) are $6.411 > 1.661$ or sig with ($\text{sig} <$) which is $0.000 < 0.1$, at an error rate of 10%, H_0 is rejected, and H_a is accepted, which means that tax socialization (e-filling system) partially has a positive and significant effect on taxpayer compliance. These results follow research conducted by Pasca Rizki Dwi Ananda, Srikandi Kumadji, Ahmad Husaini (2015), which shows that the independent variable of tax socialization significantly affects the dependent variable of taxpayer compliance of PT.

Suggestion

Based on the conclusions above, the writer can provide some suggestions and hopefully contribute to increasing the Compliance of Individual Taxpayers at PT. Parkland World Indonesia as follows:

Taxes are the largest source of state revenue in improving the development and welfare of the people, so we should be obedient as taxpayers in fulfilling our tax obligations. Employees, after understanding taxation procedures and knowing the benefits provided when they have knowledge of taxation, are expected to be able to carry out their obligations in paying taxes. The existence of an active and caring role on the company's part at PT. Parkland World Indonesia by inviting the Director General of Taxes to come to the company to hold socialization regarding taxation. It is necessary to have self-awareness from taxpayers to increase taxpayer compliance. In addition, the tax officer (DJP) must regularly provide socialization or tax education to taxpayers.

For further research, it would be better if it is equipped with interviews or written statements to explore all the things that are the research objectives and replace research sampling techniques. Future research is expected to be able to add other independent variables that are not included in this study related to increasing taxpayer compliance in other companies. Further research should add indicators (number of question/statement items) for each research variable to improve research results.

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