



DISSEMINATION AND TAX KNOWLEDGE ANALYSIS ON TAX COMPLIANCE

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ABSTRACT

The level of tax compliance in Tanah Laut, South Kalimantan, was the subject of this study. Several factors influence tax compliance, including dissemination and tax knowledge. The study's goal is to examine and interpret the effects of dissemination and tax compliance variables. The study's population was local taxpayers in Tanah Laut, South Kalimantan, and it was conducted utilizing quantitative research that included experimental and survey methodologies. According to the research findings, dissemination has a considerable favourable effect on tax compliance. Tax knowledge has a small but positive impact on tax compliance. However, the two independent variables have a large impact on tax compliance overall. This research has both practical and theoretical ramifications. To promote tax compliance, the government can implement inclusive policies that consider factors such as income level, simple tax procedures, and good public services.

1. INTRODUCTION

Taxation is an important source of revenue for a government, mostly used to fund state expenditures (Riftiasari, 2019). Taxes are distinguished by the fact that they are imposed by the norms of the law and its implementing procedures, that they are collected by the central and regional governments, and that they are meant for government spending (Resmi, 2014) (Suleman, 2019). Taxes have a financial role, which is to transfer monies into the state treasury, a regulatory function, which is to utilize taxes to achieve goals, taxes as a method of economic stability, and taxes as revenue retribution (Putra, 2017).

There are difficulties in tax collection. Tax difficulties are macroeconomic in nature, contributing significantly to individual and household financial resources and having a significant impact on private sector financial cash flows. Basic knowledge of the tax system and the role of taxes in society is required to ensure responsible citizen behaviour on a small scale to include the country's interests. A financial education system in schools must be created to develop financial literacy. Financial literacy refers to a person's understanding of financial products. People with a high level of financial literacy will be able to identify various financial products and their applications.

Universities, as educational institutions, play a critical role in education and its application. They are not only institutes of higher learning and research degree granters, but they also teach responsible people who can solve global problems and share knowledge that can be used by the larger community. The construction of a new economy is based on knowledge skills efficiency utility competency.

Financial literacy is a major topic of economic and financial attention around the world. Citizens who are financially and fiscally literate are well-versed in financial concerns, to the point of being able to handle family budgets, including the management of financial assets and liabilities associated with dynamic life events. Personal or family financial management requires three components of financial literacy:

- Monetary literacy
- Price literacy
- Budget literacy

Budget literacy is defined as the ability to comprehend key concepts such as public finance, which covers state and local budgets, budget revenues and expenses, taxes, deficit management, and budget strategy (Kol, 2011). Taxes are a vital aspect of financial literacy. This is underlined by the fact that taxes contribute significantly to individual and household financial resources and have a significant impact on financial cash flows. A basic understanding of the taxation system and the role of taxes in society

is required to ensure responsible citizen behaviour toward the state. Every individual should have a fundamental

understanding of the tax structure in their different countries. It is possible to grasp the tax system well by applying education in the field of taxation. According to one opinion, a strong understanding of tax rules will influence everyone to be willing to implement the tax system. This affects citizens' willingness to pay taxes rather than evade them (Eriksen & Fallan, 1996) (Shahnaz Noorul Amin et al., 2022).

The tax system is also thought to be intrinsically complex. Taxpayers must comply with their commitments, but there are obstacles, particularly with the pace of tax legislation, which confuses, and the complexity of the tax system, which in a nutshell opposes the premise that taxes should be plain and straightforward. Because frequent changes in tax regulations make individuals more confused with the new rules, information on the latest tax rules must be communicated broadly and widely, including through socialization to the regions. In the research conducted, there are objectives:

1. Partially understanding the impact of broadcast variables on tax compliance.
2. Understanding the impact of tax knowledge on tax compliance.
3. Understanding the impact of dissemination variables and tax knowledge on tax compliance.

There has already been research on knowledge and tax socialization on willingness to pay taxes using descriptive and verification methods with quantitative methodologies. Research on the willingness to pay taxes to know information and tax socialization (Riki Erianto, 2019). The study focuses on tax willingness and does not address the impact of tax dissemination and tax knowledge on tax compliance in Indonesia. Tax compliance is tough, and some taxpayers do not comprehend it, so the author is interested in investigating the influence of dissemination and taxpayer awareness on tax compliance.

The value of this research is that it can be used to inform policy decisions, particularly those concerning tax socialization through various mechanisms. Furthermore, this research can be used as a public discussion material for academics, practitioners, and the public in assessing and evaluating tax socialization methods so that all individuals are aware of taxation information, particularly the most recent information.

2. LITERATURE REVIEW

2.1 Tax Definition

Taxes are payments paid by the people to the state, which subsequently go to the state treasury, and are carried out compulsorily and without recompense in the execution and legislation (Mardiasmo, 2016). Meanwhile, research explains that taxes are mandatory.

contributions to the state that are owed by those who are required to pay by statutory regulations and are used to finance public expenditures related to the state's duties as a government organizer (Andriani, 2014). Meanwhile, Article 1 Paragraph 1 of the Law on General Provisions and Tax Procedures No.16 of 2009 states that taxes are contributions to the state from taxpayers, both individuals and entities, that are payable and compelling, do not receive direct compensation and are later allocated for state purposes for the greatest prosperity of the people. As a result, tax is a necessary payment paid by taxpayers, both persons and corporations, that is later used for governmental needs.

2.2 Definition of Taxpayer

Sumarsan defines taxpayers as individuals or businesses who have tax obligations and rights such as payments, deductions, and others by statutory regulations (Sumarsan, 2017). Meanwhile, according to another viewpoint, taxpayers are those who have fulfilled their tax duties by the rules of tax legislation (Sari, 2016). In summary, a taxpayer is a person or company who has completed the requirements of tax legislation in carrying out tax duties and complying with all applicable regulations.

2.3 Taxpayer's role

Taxpayer awareness and compliance play a critical part in a country's effort to collect state revenue from the tax sector. Public understanding of tax duties has a substantial influence on tax revenue collection. As a result, the public needs to comprehend taxes so that public awareness can be established. The factors that influence taxpayer awareness are described using the Theory of Planned Behavior (TPB) (I, 1991) based on the progress of research. The TPB model demonstrates that compliance behaviour explains why attitude variables, subjective norms, and perceived behavioural control influence non-compliance behaviour.

Assessing tax knowledge and comprehension is a variable that can raise public awareness about the need to follow tax rules and regulations. As a result, additional research is required to supplement previous research by linking the awareness variable as a mediator of knowledge and understanding of taxation to taxpayer compliance, because several studies have explained. that: (a) direct knowledge and understanding of taxation have affected awareness;

(b) knowledge and understanding of taxation have a direct effect on compliance; and (c) taxpayer awareness directly affects the willingness to pay taxes.

Taxpayers' lack of awareness is said to be caused by a lack of information and understanding of tax legislation. These characteristics influence tax willingness, with tax awareness serving as an intervening variable. The findings revealed that. variables such as knowledge and understanding of tax legislation, as well as quality tax services and views of tax efficacy, have a substantial impact on tax awareness (Haedar & Rismawati, 2014).

Taxpayers are aware when they are aware of the existence of tax laws and provisions; are aware of the role of paying taxes to the state; and are aware of their rights and obligations in the form of calculating, paying, and reporting voluntarily (Muliari & Setiawan, 2011). Knowing the function of taxes, recognizing the rights and obligations of taxpayers, and being able to compute taxes, pay taxes, and report taxes are all indicators of taxpayer awareness.

2.4 Dissemination Theory

Tax dissemination is an endeavor by the Directorate General of Taxes to provide taxpayers with information, advice, and guidance on all aspects of tax regulations. This campaign is intended to raise taxpayer awareness of the need to make tax payments on time. Prospective taxpayers, new taxpayers, and registered taxpayers might be targeted for dissemination initiatives (Rizky, 2019).

Tax socialization is required to improve taxpayers' understanding and awareness of their rights and obligations in taxation, as stated in the Director General of Taxes circular letter No.SE-98/PJ/2011 concerning Guidelines for Preparing Work Plans and Reports on Tax Counseling Activities of Vertical Units within the Directorate General of Taxes:

1. It is conceivable to expand the number of new taxpayers who require tax socialization through the ongoing extensification program undertaken by the Directorate General of Taxes.
2. The need to strengthen registered taxpayer compliance, which still has a lot of room for improvement.
3. Attempts to raise the amount of tax revenue and the tax percentage.
4. Dynamic enforcement of tax regulations and policies.

2.5 Taxpayer's Knowledge and Understanding

Tax laws are meant to help taxpayers comprehend the General Provisions and Procedures for Taxation (KUP), which includes

reporting and paying taxes. Taxpayer knowledge and awareness will have an impact on taxpayer compliance. Tax literacy among citizens is critical for ensuring compliance (M.R, M.R.M., & W.F.B.W, 2013). Taxpayer compliance is strongly related to knowledge of taxation rights and obligations. It may be concluded that tax knowledge has a major impact on achieving positive tax behaviour (A.F & Mustapha, 2011) (Clement et al., 2019).

2.6 Taxpayer Compliance

Rahayu defines tax compliance as taxpayers' ability to meet all their tax duties and exercise their taxation rights (Rahayu, 2017). There are two types of taxpayer compliance: formal compliance and material compliance. Formal compliance refers to taxpayers' behaviour in meeting formal duties in conformity with formal stipulations in tax regulations. The behaviour of taxpayers in completing the material provisions of taxes is referred to as material compliance. According to (Yusdita E., 2017), tax compliance indicators include:

- a. Taxpayer compliance to estimate taxes.
- b. Taxpayers are aware of the amount of tax that must be paid/obligated.
- c. Taxpayer accountability for tax omissions.
- d. If there is an error in the amount paid, taxpayers remedy their tax computation inaccuracies.
- e. Taxpayer compliance in terms of tax treatment.
- f. Taxpayers understand how to pay their taxes, from calculating to depositing their tax obligations.
- g. Taxpayer cooperation with filing tax returns.
- h. Taxpayers file their returns on time.
- i. Taxpayer compliance in terms of tax payments.
- j. Taxpayer compliance in terms of meeting their tax obligations on time.
- k. Taxpayers who are experiencing tax payment issues.
- l. Taxpayer compliance is willing to pay the tax owed if they are behind on their tax obligations.

The problem underlying low compliance can be caused by a variety of factors, the most important of which is a lack of data on taxpayer compliance (Marziana, 2010). A low level of taxpayer compliance will result in a larger gap between the amount of tax paid and the amount of tax payable, resulting in a loss of state revenue. The current implementation of taxpayer compliance appears to merely reflect formal compliance to pay and report taxes on time, even though the government expects material compliance, namely properly, clearly, and correctly filling out the Annual Tax Return.

Formal and material compliance of taxpayers is related to legislation and regulation compliance and implementation. Based on this issue, taxpayer

compliance plays a significant role in state revenue. Tax socialization has been implemented by the government to enhance tax compliance. Taxpayer compliance, according to Imelda, can be explained using the Theory of Planned Behavior/TPB (Imelda, 2014). The TPB model demonstrates that compliance behaviour explains far more than attitude, subjective norms, and control.

Individual taxpayer noncompliance is influenced by attitudes, subjective standards, and perceived behavioural control. Regarding the necessity of taxpayer compliance, Randolph claims that various factors cause taxpayers to be disobedient. First, due to payment and/or reporting errors (NA, 2015). Second, the difference in tax paid because of a lack of information and comprehension of tax legislation. Third, there is a lack of taxpayer understanding of the significance of paying taxes in the country.

2.7 Conceptual Framework

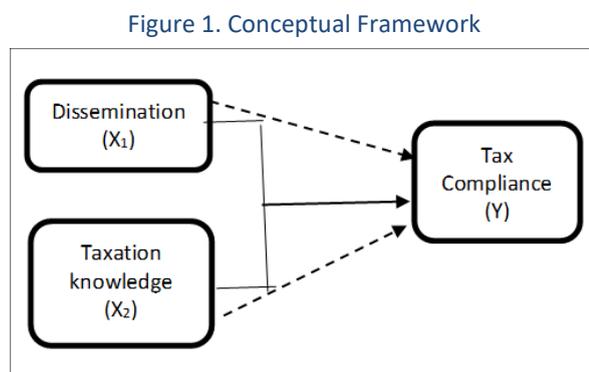
Dissemination can be viewed as an interactive process of communicating innovations that, in turn, change the thinking and actions of taxpayers. The transmission raises a taxpayer's or entity's understanding. All taxpayers will gain a better understanding of tax compliance because of enhanced insight from the results of tax dissemination. According to Rizky's research, tax socialization has a favourable influence on tax compliance (Rizky, 2019). As a result of these findings, it is as follows: Hypothesis 1: Dissemination partially has a significant positive effect on tax compliance.

Susilawati and Budiarta (2013) define tax knowledge as "anything related to taxation that can support actions, draw conclusions, and develop certain strategies to create rights and obligations in tax payments." According to Salsabila and Furqon's research, tax knowledge has a considerably favourable impact on tax compliance (Salsabila & Furqon, 2020). In this scenario, the hypothesis is as follows: Hypothesis 2: Partially tax knowledge has a significant positive effect on tax compliance.

In this scenario, both dissemination and tax compliance play an essential role in enhancing taxpayer compliance in carrying out their tax obligations. It will encourage broader tax knowledge and raise awareness and compliance with taxation by applicable legislation through distribution initiatives. This is consistent with Rizky's research, which shows that these two variables have a considerable impact on tax compliance (Rizky, 2019). According to this study, the hypothesis of this simultaneous test is Hypothesis 3: Dissemination and taxation

knowledge simultaneously have a significant effect.

The conceptual framework scheme can be described using the outcomes of the foregoing hypothesis preparation:



Keterangan:

- > Partial relationship
- > Simultaneous relationship

3. RESEARCH METHOD

This study employs quantitative research methods, which were chosen because they meet the following criteria: concrete, objective, regular, systematic, and repeatable (Azizia, 2020). This study combines experimental and survey approaches to acquire important data from taxpayer information, employing questions concerning knowledge and understanding of tax legislation, taxpayer awareness, and taxpayer compliance presented to respondents as taxpayers (Alfiah, 2014; Purnamasari et al., 2015). Before data is incorporated and conclusions are produced, the population is split into subjects or objects that have certain characteristics of the researcher. 2015 (Sugiyono). This method of sampling is performed directly on the sampling unit or a subset of the population (Margono, 2010).

This study employs a quantitative analytic method with taxpayers in Tanah Laut Regency, South Kalimantan Province. In addition, random sampling techniques were used in this study to acquire data. Multiple linear regression hypothesis analysis is the data analysis technique used.

Previous and present research has investigated variables such as tax regulatory dissemination, taxpayer compliance in reporting tax responsibilities, and taxpayer tax knowledge.

The following indicator tables were utilized in this study:

Table 1. Questionnaire Indicators

Variables	Indicator
Dissemination	1. Socialization of tax rights and responsibilities. 2. Socialization of tax functions and penalties. 3. Tax types and rates are socialized. 4. Socialization of taxation and payment procedures.
Taxation Knowledge	1. Understanding of taxation rights and obligations. 2. Understanding of tax functions and tax punishments. 3. Understanding of tax types and rates. 4. Understanding of tax systems and payments.
Tax Compliance	1. Tax payment timeliness. 2. Tax payment compliance. 3. Tax return submission accuracy.

4. REVIEW RESULTS

4.1 Descriptive Statistics

Descriptive statistical analysis is to collect, handle, and analyze data so that it can be presented more effectively (Ghozali, 2018). Descriptive statistics is a technique for describing and summarizing the frequency distribution of variables in research.

Table 2. TabDescriptive Statistics

Descriptive Statistics					
	N	Mini- mum	Maxi- mum	Mean	Std. Deviation
Dissemination	110	8	15	11.67	1.349
Tax Knowledge	110	4	10	7.17	1.326
Tax Compliance	110	5	10	7.43	1.260
Valid N (listwise)	110				

Source: Data processed Research with SPSS 26, 2023

4.1.1 Respondent Characteristics

Based on the data above from 110 Tanah Laut Regency taxpayers, the maximum value for tax compliance is 10 and the minimum value is 5, with an average of 7.43 and a standard deviation of 1.26. The variables that exist can assist responders in complying with taxes.

4.1.2 Validity Test

The Purpose of the validity test is to assess the instrument on the questionnaire. For questionnaire analysis, each question's validity is tested. The validity test table shows a significant

value of less than 5%, indicating that the data obtained is legitimate. The table already describes the existing questionnaire.

Table 3. Correlations

		Correlations		
		Dissemination	Tax Knowledge	Tax Compliance
Dissemination	Pearson Correlation	1	.442	.024
	Sig. (2-tailed)		.000	.000
	N	110	110	110
Tax Knowledge	Pearson Correlation	.442	1	.076
	Sig. (2-tailed)	.000		.000
	N	110	110	110
Tax Compliance	Pearson Correlation	.024	.076	1
	Sig. (2-tailed)	.000	.000	
	N	110	110	110

Source: Data processed Research with SPSS 26, 2023

4.1.3 Reliability Test

Table 4. Case Processing Summary

Case Processing Summary			
		N	%
Cases	Valid	110	100
	Excluded ^a	0	0
	Total	110	100

Listwise deletion based on all variables in the procedure.

Table 5. Reliability Statistics

Reliability Statistics	
Cronbach's Alpha	N of Items
.613	2

Source: Data processed Research with SPSS 26, 2023

A reliability test that determines the degree to which measurement results utilizing the same object give the same data. Cronbach's Alpha from the existing data is 0.613 > 0.6, indicating that the data is credible. The two variables used to assess Y's dependability already describe it.

Multiple linear regression tests were used in the study to assess the effect of independent factors, namely diffusion (X1) and taxation knowledge (X2), on the dependent variable, namely tax compliance (Y). The following are the findings of this study's hypothesis testing:

4.2 Hypothesis Test

Hypothesis testing in the study was carried out through multiple linear regression tests conducted to examine the effect of independent variables, namely the dissemination (X1) and taxation knowledge (X2)

on the dependent variable, namely tax compliance (Y). The results of testing the hypothesis of this study are as follows:

4.2.1 Multiple Linear Regression Test

Table 6. Linear Regression Test

Variable	Unstandardized Coefficients		Standardized Coefficients	T	Sig
	B	Std. Error	Beta		
(Constant)	7,993	1,932		4,138	0,000
Dissemination	0,178	0,083	0,202	2,139	0,035
Taxation Knowledge	0,111	0,069	0,152	1,606	0,111

Source: Data processed Research with SPSS 25, 2023

The following equation can be stated using the multiple linear regression test table:

$$Y = 7.993 + 0.178 X_1 + 0.111 X_2 + e$$

The following are the specifics of the multiple linear regression test results:

$$Y = 7.993 + 0.178 X_1 + 0.111 X_2 + e$$

The following are the specifics of the multiple linear regression test results:

- The constant value in the table above is 7.993, which means that if the independent variable is 0, the dependent variable has a value of 7.993.
- The value for dissemination is 0.178. That is, for every increase in the value of diffusion, the value of tax compliance rises by 7.993.
- The value of taxation knowledge is 0.111, which means that increasing this variable by one value increases the value of tax compliance by 0.111.

4.2.2 T Test (Partial)

- Dissemination has a significance value of 0.035. Based on these findings, it is possible to explain why the significance level is less than 0.05. The calculated coefficient value is 0.202. As a result, the test results of this variable have a considerably favourable effect on tax compliance. Hypothesis 1 is accepted based on the given test results. Because the delivery method influences taxpayers' ease of understanding, the more effective and efficient the delivery of dissemination, the higher the level of tax compliance.
- The tax knowledge significance result is 0.152. While the obtained coefficient value is 0.111. According to these findings, tax knowledge has a favourable but negligible effect on tax compliance. This is due to the variable's significance being bigger than 0.05. In this scenario, hypothesis 2 is not accepted since the greater the taxpayer's tax knowledge, the greater the taxpayer's tax compliance, but this is not significant because tax knowledge can still be

impacted by other factors, resulting in tax compliance that is not effective.

4.2.3 F Test (Simultaneous)

Table 7. F Test (Simultaneous)

Model	F	Sig
Regression	3,257	0,042

Source: Data processed Research with SPSS 25, 2023

Based on the results of the simultaneous tests in the table above, the significance value is 0.042, indicating that the result is less than 0.05. As a result, in this scenario, both the dissemination and tax awareness variables have an impact on tax compliance.

4.2.4 Test Coefficient of Determination (R2)

Table 4.7 Test Coefficient of Determination (R2)

R	R Square	Adjusted R Square	Std. Error of the Estimate
0,240	0,0057	0,040	1,293

Source: Data processed Research with SPSS 25, 2023

According to the coefficient of determination data, the value of an Adjusted R Square is 0.040. This suggests that each independent variable in this study (dissemination and tax knowledge) has a 4% influence on the variability of tax compliance. Other variables not included in this study influence the remaining 86% of the percentage.

Dissemination and tax knowledge can serve as a criterion for enhancing tax compliance, according to numerous established tests. Several tests have been conducted to support this. Tax compliance will rise in tandem with other variables.

5. CONCLUSIONS AND SUGGESTIONS

Based on the data analysis described in the research, it is possible to conclude:

1. The variable of dissemination has a strongly favourable effect on tax compliance.
2. The variable tax knowledge has a favourable but negligible effect on tax compliance.
3. Overall, tax knowledge and dissemination have a considerable impact on tax compliance.

According to the findings of this study, taxpayers rely on dissemination and tax knowledge to meet their tax obligations. This demonstrates that the transmission of information influences the awareness of tax obligations and rights, as well as the tendency to be compliant in paying and reporting taxes. An effective dissemination program will influence taxpayer compliance behaviour, reduce tax avoidance, and raise understanding of the value of tax payments. Transparent information management in the realm of taxation can increase public trust in the Indonesian tax system.

The factors considered in this study, namely dissemination and tax knowledge, have limitations. The idea for future research is to create new factors and make the dissemination and tax knowledge variables one of the primary research references.

6. IMPLICATIONS AND LIMITATIONS

One disadvantage of this study is that, because of time constraints, it only covers the year 2022. The test year can be extended in the future by adding data references. Future research should broaden the research area/region and use different ways to broaden the perspective on the impact of tax dissemination and education.

To promote tax compliance, policymakers must implement inclusive policies that consider a variety of factors such as income levels, simple tax procedures, and high-quality public services. Inclusive policies can raise compliance and understanding of the necessity of tax compliance at all levels of society.

This research's implications can be turned into practical and theoretical ramifications. The practical implementation in this study is intended to improve the limitations and advantages of the current. Implementing a taxation system can help policymakers establish methods to increase tax compliance, and can serve as a foundation for delivering awareness to the public about applicable taxation. In terms of theoretical

implementation, the research is expected to provide contributions related to aspects in the development of tax theory, contribute to understanding the implementation of laws passed on taxation implementation, provide understanding related to opportunities and challenges in tax management, and provide insight so that the application of tax policy is more effective and efficient.

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