

The Impact of Digital Socialization and Digitalization of Tax Administration on Compliance through Motivation of Cooperative Taxpayers in Malang City



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ABSTRACT: This study aims to analyze and explain the impact of digital socialization on tax compliance, analyze and explain the impact of tax administration digitalization on tax compliance, analyze and explain the impact of taxpayer motivation on tax compliance, analyze and explain the impact of digital socialization on taxpayer motivation, analyze and explain the impact of tax administration digitalization on taxpayer motivation, motivation, analyze and explain the impact of digital socialization on tax compliance through taxpayer motivation, analyze and explain the impact of tax administration digitalization on tax compliance through taxpayer motivation, and analyze and explain the impact of tax understanding on tax compliance through taxpayer motivation. The population in this study consists of 624 MSMEs. The sampling technique used the Slovin formula, resulting in a sample of 244 respondents. The data analysis technique used SEM-PLS. The analysis results indicate that digital socialization impacts tax compliance. Tax administration digitalization impacts tax compliance. Taxpayer motivation impacts tax compliance. Digital socialization impacts unpaid motivation. Tax administration digitalization impacts unpaid motivation. Digital socialization impacts tax compliance through taxpayer motivation. Tax administration digitalization impacts tax compliance through taxpayer motivation.

KEYWORDS: Digital Socialization, Tax Administration Digitalization, Taxpayer Motivation, Compliance

I. INTRODUCTION

Tax is an important factor in state revenue because it makes a large contribution. Taxes play a vital role in the development of the country and the welfare of all Indonesian citizens (Winni et al., 2023). Therefore, the role of tax revenues will increase from year to year in supporting national development, this is reflected in the plan to increase tax revenues (Ambarwati et al., 2021). Indonesia depends on several sectors of state revenue, including tax, non-tax, and aid or loans from abroad. One of the biggest sources of income is revenue from the tax sector, so it is necessary to optimize the amount of tax revenue that has been determined (Agustiani et al., 2021). Based on sources www.kemenkeu.go.id This is proven by an increase in the realization of the existing tax revenue target in 2022 with a target of 1,484.96 and a realization of 1,716.76, resulting in an increase of 115.61%. Meanwhile, in 2023 the target is 1,818.24 and the realization obtained is 1,869.23, so there is an increase of 102.80%.

There are several factors that cause taxpayers' non-compliance to fulfill their obligations, including the condition of the taxpayer community. The government, through the Directorate General of Taxes (DJP), continues to implement breakthroughs to optimize tax revenues through the policies it issues Ahmad & Dasuki, (2023). Makaryanawati & Azzardina (2022) stated that the government has formulated a new policy in taxation which is contained in Law Number 7 of 2021 concerning Harmonization of Tax Regulations which was passed by the government on 29 October 2021. The aim of this law is to increase sustainable economic growth and support the acceleration of recovery economy during the Covid-19 pandemic, therefore the HPP Law contains six amendment clauses, which include General Provisions and Tax Procedures (KUP), Income Tax (PPh), Value Added Tax (VAT), Carbon Tax, Disclosure Program Voluntary, and Excise Law. These six amendment clauses were implemented at different times. Indonesia is a developing country whose main source of state income comes from the tax sector. Based on the KUP Law Article 1 Law no. 28 of 2007 which states that taxes and other coercive levies for state needs are regulated in law with the aim of public prosperity (Claritus et al., 2023).

Discussions regarding tax compliance continue and are increasing. One article shows that taxpayers are seen as social creatures whose behavior is shaped by norms, so paying taxes is the right thing to do. Therefore, voluntary moral compliance is very

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important to pay attention to. Voluntary moral compliance is an intrinsic motivation to pay taxes, or an individual's willingness to pay taxes based on ethical principles believed by the individual. In this sense, researchers are increasingly recognizing various aspects of behavior in the studies carried out (Fauzan et al., 2022). Compliance can also be influenced by several elements of lack of perspective and knowledge regarding tax regulations such as tax refusal, low knowledge of taxpayers, types of tax authorities services, tax sanctions, and online tax administration systems that are not understood (Subagiyo et al., 2022).

Motivation is so important in human life, it encourages someone to do something with a specific purpose (Wurangian et al., 2021). The lack of tax revenue received by the government can be caused by a lack of motivation of taxpayers to comply with their obligations in paying taxes. The drive to pay taxes is the motivation that arises from within the taxpayer to pay off the tax obligations that must be fulfilled. Motivation can come from internal or external (Dewi & Supadmi, 2022).

The rapid development of technology means that all aspects must follow the flow and innovate so as not to be left behind. Technological developments are also changing global trends, starting from completely digital administration systems to public services which are usually provided directly and can be enjoyed online via cellphone screens. The government's efforts to increase taxpayer compliance include creating a contemporary tax administration system that includes organizational structure, business processes, information and communication technology, human resource management, and the implementation of good governance (Rahmi & Gangodawilage, 2022).

The digital world is a phenomenon that cannot be separated from various sectors of life. One of the significant impacts of internet advances is the popularity of the use of social media. Social media currently continues to experience change and growth in accordance with human needs, including in government bureaucratic environments. Studies conducted during the growth period of social media use have proven that social media plays an important role in government communications. Social media is one of DJP's ways of providing tax education to the public.

DJP continues to conduct tax outreach, present interesting material, and respond to public interactions through official social media accounts. DGT actively uses social media such as Twitter, Instagram, TikTok, Facebook, YouTube, Spotify and LinkedIn in tax education (Pratama & Hartono, 2022). In 2019, Public Relations of the Directorate General of Taxes has guidelines for managing social media so that social media activities are more organized and optimal. With strong human resources, the Directorate General of Taxes is able to produce quality content so that it can attract the attention of the public (Abdillah Yusuf, 2020). So far the Directorate General of Taxes (DJP) has made many efforts to increase tax revenues, namely by increasing taxpayer awareness through tax education activities. Therefore, tax education is any effort to increase the ability and awareness of citizens (physical, spiritual, moral and intellectual) in producing tax-compliant behavior, through increasing knowledge and skills, as well as compliance with tax regulations by encouraging changes in Taxpayer behavior. One of the actions taken is providing education through social media platforms (Syadat et al., 2022).

Online services are electronic-based services that utilize information and communication technology (ICT) in various fields. The three main components of electronic services are service providers, service recipients, and service channels (Prangga & Hadiyati, 2022). In order to respond to the impact of globalization, tax institutions are developing information technology to match the technology already used by society in order to make it easier to carry out tax obligations for taxpayers. The use of information technology is currently a strategy implemented by the Directorate General of Taxes to increase tax revenues which has a major impact on state revenues, so that the Directorate General of Taxes uses information technology to make it easier for the public to fulfill their tax obligations. By implementing the new tax administration system, it is hoped that the effectiveness of tax policies will increase so that taxpayers can fulfill their obligations more smoothly so that the level of tax compliance can be increased. And reduce fraud committed by tax officials to increase tax revenues (Giffary, 2023).

Technological advances and digitalization have influenced the tax collection process worldwide by increasing the speed, quality and accuracy of data and changing the way taxes are reported, controlled and audited. Tax authorities, policy makers, regulators, accountants and taxpayers have realized the opportunities of digitalization and started getting benefits and e-services, applications, websites, software, etc. (Yamen et al., 2023). Tax administration modernization reform is the completion and improvement of administrative performance, whether as a group, individual or agency, to make it more efficient, effective and economical. So that in 2015 the DJP implemented the latest system by digitizing tax administration which uses better technology, namely the e-system which consists of: e-registration, e-filing, e-SPT, and e-billing (Lonto et al., 2023). Program success is a measure of effectiveness in the sense of achieving predetermined goals (Irawati et al., 2023).

To increase state revenue through the tax sector, the government is making maximum efforts to optimize revenue from individual and corporate taxes (Janitra, 2019). Based on the background above and the differences in the results of previous research and the increasing increase in technology-based information, taxpayers are increasingly aware of the use of the internet,

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gadgets and computers which are all online-based, so researchers were inspired to study the impact of digitalization and understanding of taxation on compliance through mandatory motivation. cooperative tax.

II. LITERATURE REVIEW

A. Tax Compliance

Taxpayer compliance is when taxpayers pay taxes as a form of tax obligation, which should be done voluntarily to contribute to the development of the country. Tax compliance requirements are as follows: 1) Have sufficient time to complete the SPT. 2) Lack of tax arrears for all types of taxes on December 31, the year before the tax compliance requirements were implemented. 3) Financial records that have been audited by a public auditor or government supervisory group with transparent financial reporting without any debt repayment for three (three) years. 4) have never had problems since carrying out criminal taxation based on a court who has demonstrated a strong understanding of the law at the age of five (five) years (Darmian, 2021)

B. Taxpayer Motivation

Motivation according to Maslow is an emphasis on human needs starting from physiology, security, social, esteem and self-actualization. The taxpayer's motivation to pay taxes is a voluntary determination to pay taxes in order to fulfill tax obligations as regulated in tax regulations (Abdurrosid et al., 2021). In another statement, motivation is a process that causes intensity, direction and persistence in achieving goals. In this case, motivation plays an important role in raising a person's awareness of paying taxes. Therefore, the government's role in socializing taxes to the public must be comprehensive and persuasive, where the government explains the purpose and use of taxes for the country for development, all of which is aimed at the welfare of the Indonesian people (Baeli, 2021).

C. Digital Socialization

Digital modernization is a change in various aspects of life. From a policy perspective, digitalization is achieved through electronic policy administration and policy making. Separately, electronic filing of SPT is a means of providing support regarding E-filing at the DJP which can be done through the electronic SPT filing application. Digitalization in the tax process is carried out to simplify the existing system and simplify tax tasks, thereby increasing tax efficiency (Putri et al., 2023). Dissemination of tax information via social media platforms is the most widely used form of online communication worldwide. Social media is used to share information and engage actively. Social media is also used as a tool for social interaction. This is because social media provides easy access that can be done anywhere and at any time.

D. Digitalization of Tax Administration

Improvements in modern taxation are improvements in the way administration works, both at the individual, group and institutional levels to become more efficient, economical and fast. Refinement and development of technology is used in the tax administration system to increase the effectiveness and efficiency of services. With the adoption of digitalization in the tax administration system, the development of tax programs focuses on administration, regulations and supervision to increase state cash receipts and tax compliance by taxpayers (Ardiana & Fitria, 2021).

E. Research Hypothesis

- H1 : Digital socialization has a significant effect on tax compliance.
- H2 : Digitalization of tax administration has a significant effect on tax compliance.
- H3 : Taxpayer motivation has a significant effect on tax compliance.
- H4 : Digital socialization has a significant effect on taxpayer motivation.
- H5 : Digitalization of tax administration has a significant effect on motivation taxpayer.
- H6 : Digital socialization has a significant effect on tax compliance through taxpayer motivation.
- H7 : Digitalization of tax administration has a significant effect on tax compliance through taxpayer motivation.

III. RESEARCH METHODS

A. Research design

This research uses a quantitative approach, and the process begins with the construction of a theoretical model and analysis as a basis for making initial statements (hypotheses), and continues to the concept and ends when the researcher finds it.

B. Population and Sampling Techniques

Researchers used a probability sampling method (probability sampling) using a questionnaire where the research population was taken from data from the Cooperative Service in Malang City. Meanwhile, the sampling method uses purposive sampling. Based

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on data taken from BPS (Central Statistics Agency), the number of cooperatives in Malang City is 624. The sample size was determined using the Slovin formula, resulting in a sample size of 244 respondents.

C. Data analysis technique

The data analysis technique in this research was carried out using stages including descriptive analysis and SEM-PLS analysis. This research adopts Partial Least Squares (PLS) with Structural Equation Model (SEM) analysis techniques based on regression analysis to investigate the relationship between variables and verify the validity of the research model.

IV. RESULTS AND DISCUSSION

A. SEM PLS analysis

The results of SEM PLS analysis are presented in the following image. From Figure 1 it can be seen that all statement items for each variable have an outer loading value greater than 0.60, so they can be said to be valid and have met the convergent validity test criteria.

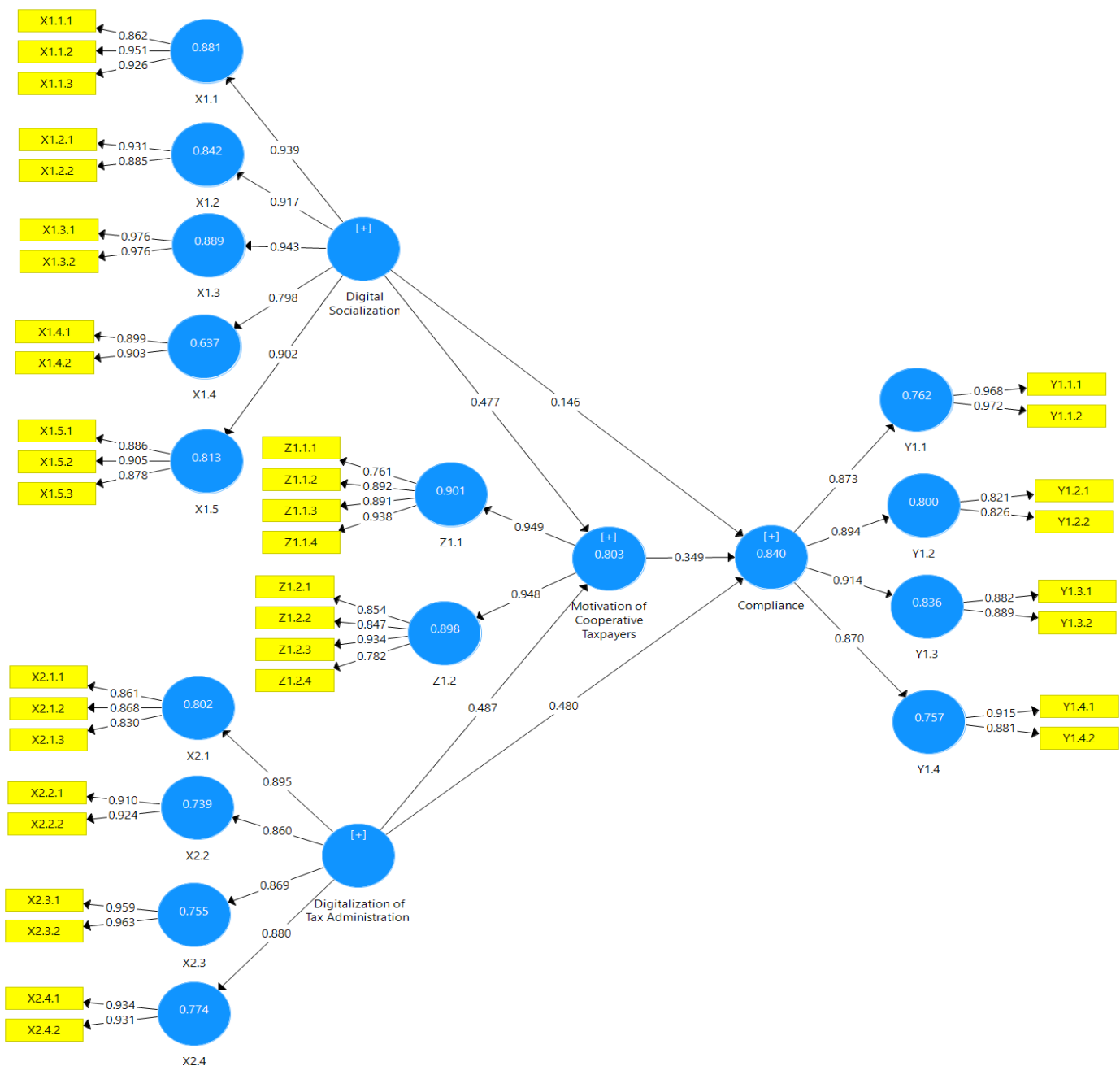


Figure 1. Outer Loading Value of Valid Research Items

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B. Hypothesis test

Hypothesis testing was carried out to evaluate the impact of digital socialization variables, digitalization of tax administration and understanding of taxation on tax compliance, both directly and indirectly through taxpayer motivation variables. The findings from testing the direct and indirect effects for the hypothesis are as follows:

Table 1 Hypothesis test

| Hypothesis | Connection | Path coefficients | t- statistics | p-values | Information |
|------------|---|-------------------|---------------|----------|-------------|
| H1 | Digital Socialization → Tax Compliance | 0.146 | 2.574 | 0.010 | H1 accepted |
| H2 | Digitalization of Tax Administration → Tax Compliance | 0.480 | 14.260 | 0.000 | H2 accepted |
| H3 | Digital Socialization → Taxpayer Motivation | 0.477 | 9.029 | 0.000 | H3 accepted |
| H4 | Digitalization of Tax Administration → Taxpayer Motivation | 0.487 | 10.507 | 0.000 | H4 accepted |
| H5 | Taxpayer Motivation → Tax Compliance | 0.349 | 5.286 | 0.000 | H5 accepted |
| H6 | Digital Socialization → Taxpayer Motivation → Tax Compliance | 0.167 | 4.205 | 0.000 | H6 accepted |
| H7 | Digitalization of Tax Administration → Taxpayer Motivation → Tax Compliance | 0.170 | 5.023 | 0.000 | H7 accepted |

Source: Primary data processed, 2024.

C. Discussion

1) The Influence of Digital Socialization on Tax Compliance

Digital socialization has a positive impact on tax compliance. There are several things found in the research results, namely that tax socialization is able to provide awareness about the importance of taxes. Likewise, tax socialization using social media can provide awareness to participate in state development. Next, tax socialization is able to make taxpayers understand that taxes are a form of community service to the state. Tax socialization helps taxpayers to understand the general provisions and procedures for taxation. Then tax socialization provides the latest information about taxes. And socialization is easy to access on social media, from this digital socialization can influence tax compliance. Therefore, with effective outreach efforts through various digital platforms, taxpayer awareness of tax regulations and taxpayer obligations can increase substantially. Information delivered through various formats, such as videos, infographics and interactive materials, allows for more efficient tax education, helping taxpayers properly understand the procedures that must be followed to comply with tax regulations. In addition, easy access to the latest information regarding taxation via digital platforms can prevent misunderstandings and confusion that may arise due to a lack of accurate information. Through digital outreach campaigns, the government can stimulate the active involvement of taxpayers in fulfilling tax obligations, creating an environment where taxpayer participation becomes more meaningful. Moreover, digital socialization can also facilitate the fulfillment of tax obligations by utilizing technology, such as the use of tax applications or online portals, which can increase comfort and accuracy in carrying out tax tasks. Thus, the better digital socialization is carried out, the greater the potential for increasing tax compliance through better understanding, more active involvement, and the use of technology in the tax process. The results of this research are supported by Saleh & Prayudi (2021) which states that tax socialization has an effect on taxpayer compliance.

2) The Effect of Digitalization of Tax Administration on Tax Compliance

Administrative digitalization has a large positive impact on tax compliance, and this shows that the better the administrative digitalization process is carried out, the greater the potential for increasing tax compliance. This can be done because tax officers have professionalism in their work and utilize information technology for future expansion so that taxpayers are able to fulfill their tax compliance. Another thing that can increase taxpayer compliance is that by digitizing tax administration, taxpayers no longer need to go and queue for their tax reporting. So that the implementation of taxpayer services for tax reporting becomes more effective and efficient by using e-SPT, e-Filing and other forms of electronic reporting. Therefore, digitalization of tax administration is able to enable tax officers to provide professional services so that they are able to fulfill tax compliance. Because information technology is used to manage tax data, the digitalization process can increase accuracy and consistency in information processing. Digital systems are able to reduce the potential for human error that may occur in manual processes, providing certainty that tax calculations and reporting are carried out correctly. Ease of tax reporting is an important aspect of administrative

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digitalization, allowing taxpayers to report taxes electronically via online platforms or special applications. In addition to speeding up the reporting process, it can also increase compliance levels by providing more open access and a more user-friendly interface.

Digital systems also enable more efficient oversight by tax authorities. Through real-time monitoring, potential violations or non-compliance can be detected more quickly, enabling a quicker response from authorities. Tax data security is also enhanced through the implementation of advanced security technology, which helps prevent data leaks and manipulation attempts that could lead to tax non-compliance. In addition, digitalization of administration makes it possible to provide tax incentives and facilities online, creating motivation for taxpayers to comply with tax regulations and take advantage of various incentives offered by the government. Thus, the better the implementation of administrative digitization is carried out, the greater the opportunity to achieve a higher level of tax compliance through increasing accuracy, convenience and efficiency in the taxation process. The results of this research support Efrinal & Ariyanti (2021), Setyobudi & Muchayatin (2022) who found that the tax administration system influences taxpayer compliance.

3) The Influence of Taxpayer Motivation on Tax Compliance

Taxpayer motivation has a positive impact on the level of tax compliance, and this indicates that the higher the level of tax motivation, the greater the potential for increasing tax compliance. This is found in the intrinsic motivation that filling in the SPT is in accordance with actual conditions. Meanwhile, with extrinsic motivation, namely by paying taxes, taxpayers contribute to the country. Tax motivation is the taxpayer's desire to fulfill tax obligations voluntarily and on time, this means there is compliance in calculating and paying taxes. A high level of motivation can create an environment where taxpayers are willing to comply with tax regulations, reduce the risk of non-compliance, and support government funding.

The level of taxpayer motivation can influence the taxpayer's attitude towards tax obligations. Taxpayers who have high motivation tend to see taxes as a positive contribution to development and the provision of public services. This motivation can motivate taxpayers to voluntarily fulfill tax obligations, without feelings of coercion or resistance.

Tax motivation can influence taxpayer compliance with tax procedures. Taxpayers who are highly motivated tend to be more thorough in filling out tax forms, reporting income accurately, and carrying out the tax process correctly. This motivation can help reduce the potential for errors in tax reporting, thereby increasing compliance levels. Highly motivated taxpayers are more likely to take advantage of the tax incentives and facilities provided, optimize their compliance and at the same time support government policies in distributing resources fairly. Therefore, the higher the level of tax motivation, the greater the possibility of achieving better tax compliance. The results of this research support Indriyani & Simbolon (2022) which states that taxpayer motivation influences compliance. The results of other research also show that tax morale, tax justice, and tax complexity have a statistically significant influence on tax compliance intentions (Taing & Chang, 2021).

4) The Influence of Digital Socialization on Taxpayer Motivation

Digital socialization has an important impact on tax compliance, and this reflects that the better digital socialization is carried out, the greater the opportunity to increase taxpayer motivation. Tax socialization can provide awareness about the importance of taxes because the current information is a source that can provide the latest information regarding taxation, including sanctions if there is negligence in carrying out tax obligations. Currently, social media is a source of fast tax information in motivating people to comply with taxation, especially when filling out SPT according to actual reality. Digital socialization includes the dissemination of tax information through various online platforms, such as official websites, social media and tax applications. The better digital outreach is carried out, the greater the opportunity to create an environment where taxpayers feel motivated to comply with tax regulations. By conveying information clearly, accurately and attractively through digital media, tax authorities can build taxpayer awareness and motivation, supporting efforts to increase overall tax compliance. The results of this study are supported Kristiana Yolanda Wula Djo, 2022, which states that information technology has a positive effect on taxpayer compliance and tax socialization has a positive effect on taxpayer compliance, next in Gnat, 2023 shows that motivation and knowledge of taxation have a positive effect.

5) The Effect of Digitalization of Tax Administration on Taxpayer Motivation

Administrative digitalization has a positive impact on taxpayer motivation, and this indicates that the better the administrative digitalization process is carried out, the greater the opportunity to increase taxpayer motivation. This can happen because digitalization of tax administration involves the use of information technology to manage data, processes and services related to taxation. By providing service facilities that utilize information technology, tax reporting becomes effective and efficient. Apart from that, changes in the implementation of taxpayer services are an encouragement for taxpayers to motivate them to comply with taxation by filling in reports in accordance with existing realities.

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Digitalization of administration allows the taxation process to become easier and more transparent for taxpayers. Through faster and open access to tax information and services via online platforms, such as tax portals and mobile applications, taxpayers can feel more supported and assisted in fulfilling their tax obligations. This convenience can increase taxpayers' motivation to be actively involved in following the taxation process.

Digitalization of administration allows for increased taxpayer involvement in fulfilling tax obligations. With easier and faster access to tax information, as well as more efficient and responsive services via digital platforms, taxpayers can feel more involved in the tax process. This can raise a sense of responsibility and awareness of the importance of fulfilling tax obligations correctly.

Digitalization of administration can also create a more positive experience for taxpayers in interacting with authorities. Through faster, more responsive and user-friendly services, taxpayers can feel valued and supported in carrying out their tax obligations. This can increase their motivation to remain compliant and contribute positively to the tax system and at the same time contribute to the country.

The better the digitization of administration is carried out, the greater the opportunity to increase taxpayer motivation in complying with tax regulations. By providing easier access, more efficient services, and a more positive experience for taxpayers through information technology, governments and tax authorities can stimulate taxpayer motivation, supporting efforts to increase overall tax compliance. In previous research Yamen et al., 2023 states that digitalization is an effective tool in tax avoidance and has the potential to prevent financial crime. So are Ermanis et al., 2021 states that digitalization of tax administration has a positive effect on tax revenues. Likewise, taxpayer motivation has a significant effect on taxpayer compliance Supriadi, 2018.

6) The Influence of Digital Socialization on Tax Compliance Through Taxpayer Motivation

Digital socialization has a positive impact on tax compliance through taxpayer motivation. With digital tax socialization, it is able to provide awareness about the importance of taxes. By realizing the importance of taxes, you can motivate taxpayers to comply with taxes. Through digital information, education and interaction campaigns, tax authorities can influence taxpayers' motivation to better comply with tax regulations. Digital socialization provides easier and wider access to tax information for taxpayers. Through online platforms such as official websites, social media and tax applications, information about tax rules, reporting procedures and tax obligations can be disseminated quickly and efficiently. With better knowledge of what is expected of them, taxpayers tend to feel more motivated to comply with tax rules.

Digital socialization can raise awareness and understanding of taxpayers about the importance of their role in the tax system. Through educational content, success stories and testimonials from fellow taxpayers published digitally, individuals can feel the positive impact of their tax contributions. This can motivate them to better fulfill their tax obligations, realizing that the taxes they pay make a direct contribution to development and the provision of public services.

Digital socialization can also facilitate direct interaction between tax authorities and taxpayers, which can strengthen relationships and motivate taxpayers to comply with tax regulations. Through online forums, live question and answer sessions, and other two-way communications, taxpayers can feel supported and appreciated by the authorities, which can increase taxpayers' sense of responsibility and motivation to actively participate in the tax system.

Digital socialization is an effective tool for tax authorities to stimulate taxpayer motivation and ultimately increase tax compliance. By disseminating information widely, raising awareness, and facilitating meaningful interactions between the parties involved, digital outreach can be an important instrument in efforts to strengthen overall tax compliance. Previous research also stated that tax intensity strengthens the influence of tax socialization on taxpayer compliance (Purnama Dewi et al., 2023). Furthermore, tax socialization has a positive and significant effect on the adoption of electronic tax systems in research Ramdhani et al., 2022. Next, the motivation and tax knowledge possessed by each taxpayer will also increase tax compliance Pratiwi & Sinaga, 2023.

D. The Effect of Digitalization of Tax Administration on Tax Compliance Through Taxpayer Motivation

Administrative digitalization has a positive impact on tax compliance through taxpayer motivation. For service facilities that utilize information technology, taxpayers are motivated to fill out tax reports truthfully so as to provide awareness about the importance of taxes. With the adoption of information technology in tax administration, reporting, payment and data management processes become more efficient and easily accessible for taxpayers. Digitalization of administration allows the tax process to become more transparent and easy to understand for taxpayers. With easier access to information about tax rules and their tax obligations through online platforms provided by tax authorities, taxpayers can have a better understanding of what is expected of them. This convenience can motivate them to actively comply with tax regulations because they feel more motivated to participate in a tax process that is transparent and can be accessed easily.

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Digitalization of administration allows the implementation of tax services that are more responsive and efficient. Through the use of tax applications, online portals, and other digital customer services, taxpayers can quickly get the help and information they need. This affordability and convenience can increase taxpayer satisfaction and motivation to comply with tax regulations because they feel supported by the authorities.

Digitalization of administration can also increase taxpayers' confidence in the tax system. With a more automated and monitored system in place, taxpayers may feel more confident that their information is being managed securely and accurately. This trust can motivate them to comply with tax regulations because they feel confident that their contributions are valued and used well.

Digitalization of tax administration can act as a driver of taxpayer motivation to comply with tax regulations. By providing easier access, more responsive services, and increased trust in the tax system, administrative digitalization can stimulate taxpayer motivation and ultimately improve overall tax compliance.

It is also stated that with the technology adoption model, digital tax, perceived usefulness, information infrastructure and digital skills significantly contribute (Opiso et al., 2023). Taxpayer motivation has a positive and significant effect on taxpayer compliance research results from Winni et al., 2023. Other research also states that e-systems have a significant influence on taxpayer compliance (Meiryani et al., 2023).

V. CONCLUSIONS

The results of the research analysis can be concluded that digital socialization has a positive impact on tax compliance. Furthermore, administrative digitalization also has a positive and large impact on tax compliance, this shows that the better the administrative digitalization process is carried out, the greater the potential for increasing tax compliance.

Digital socialization has an important impact on tax compliance, and this reflects that the better digital socialization is carried out, the greater the opportunity to increase taxpayer motivation. Next, administrative digitalization has a positive impact on taxpayer motivation, and this indicates that the better the administrative digitalization process is carried out, the greater the opportunity to increase taxpayer motivation.

Digital socialization has a significant impact on tax compliance through taxpayer motivation. Through digital information, education and interaction campaigns, tax authorities can influence taxpayers' motivation to better comply with tax regulations. Next, digitalization of administration has a good impact on tax compliance through taxpayer motivation. With the adoption of information technology in tax administration, reporting, payment and data management processes become more efficient and easily accessible for taxpayers.

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