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Transforming Tax Compliance in Optimizing State Revenue: Innovation and Challenges in the Digital Era

Siti Zulaikhah
Universitas Nahdlatul Ulama Surakarta
Corresponding author's email; zulaikhahsiti2018@gmail.com
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Abstract

This research aims to analyze the influence of digital technology adoption on the level of tax compliance in Indonesia. Using a quantitative approach, this research collected data from 200 respondents consisting of business actors, both individuals and corporations, who have implemented digital technology in their tax reporting. The analytical method used is linear regression to determine the relationship between the independent variable (digital technology adoption) and the dependent variable (tax compliance). The research results show that the adoption of digital technology, such as the use of e-filing and e-billing, has a significant positive influence on the level of tax compliance. Taxpayers who adopt digital technology tend to be more compliant in reporting and paying taxes on time. However, several challenges are still faced, such as low digital literacy and concerns regarding data security. This research concludes that increasing digital literacy and strengthening technological infrastructure is needed to optimize the benefits of adopting digital technology in the tax system. Apart from that, clearer policies regarding taxation in the digital economy sector are important in facing modern economic developments. Thus, adopting digital technology can be a strategic solution in increasing tax compliance and state revenues.

Keywords*: digital technology adoption, tax compliance, e-filing, e-billing, digital literacy.*

INTRODUCTION

Taxes have an important role in state financing and supporting various economic and social development programs. In Indonesia, tax revenue is the largest source of state income. According to the Ministry of Finance (2022), more than 70% of state revenue comes from taxes. However, the realization of tax revenue targets is often not optimal, influenced by low levels of tax compliance. This phenomenon can be seen from the relatively low tax compliance ratio compared to other ASEAN countries. Based on data from the OECD (2020), the level of tax compliance in Indonesia is still around 60%, below Singapore and Malaysia. The development of the digital era has provided new opportunities in tax management, both in terms of reporting, payments and supervision. The Indonesian government through the Directorate General of Taxes (DJP) has adopted various technological innovations, such as e-filing and e-billing, to make it easier for taxpayers to fulfill their tax obligations. However, on the other hand, challenges remain, such as resistance from some taxpayers in using digital technology, limited technological infrastructure in some areas, as well as threats from cybercrime that can disrupt the digital tax system.

Tax compliance has been a widely discussed topic in the literature. According to the fiscal compliance theory proposed by Allingham and Sandmo (1972), an individual's decision to comply with paying taxes is influenced by a comparison between the benefits of reporting taxes and the risk of being caught and subject to sanctions. In the digital era, this theory is increasingly relevant because

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technology has made it easier for the government to monitor and audit taxpayers, as well as speed up the delivery of information to taxpayers. Slemrod and Yitzhaki (2014) added that apart from the threat of sanctions, social and psychological factors also influence tax compliance, such as awareness of the importance of taxes in state development and perceptions of fairness in the tax system. Several previous studies have discussed technological innovation in taxation. Research by Castro and Scartascini (2015) shows that digitalization of the tax system can improve tax compliance by reducing administrative costs for taxpayers and minimizing the potential for reporting errors. This is in line with research by Awasthi and Engelschalk (2018) which found that the application of digital technology in the tax sector has the potential to significantly reduce the level of tax avoidance, especially in developing countries like Indonesia.

In Indonesia, research related to tax digitalization has been carried out by several academics. Putra and Suhartini (2019) found that the use of e-filing and e-billing in Indonesia significantly increases the ease of tax reporting, but the lack of digital literacy among MSMEs is still a major obstacle. Likewise, Nugroho (2021) stated that even though tax technology is available, taxpayer compliance is still hampered by distrust of digital systems which are considered vulnerable to data leaks and manipulation. Previous research has shown that digital transformation has a positive impact on tax compliance. For example, a study by Ardyansah and Wibowo (2019) highlights that taxpayers who use a digital tax system tend to be more compliant than those who still use manual methods. However, this research also underlines that the successful application of digital technology in taxation is very dependent on the available technological infrastructure, especially in rural areas.

In addition, research from Sari and Widjaja (2020) shows that government support in the form of providing training and education related to digital taxation has a significant effect on taxpayer compliance. However, this research also notes that trust in the government and data security are important variables in determining whether taxpayers are willing to switch to a digital system.

One of the interesting issues that emerges in the literature is related to the challenges faced in the digital transformation of the tax system. Although digital technology offers various benefits such as efficiency and transparency, there are several obstacles that still need to be overcome. One of the main challenges is the resistance of some taxpayers in adopting new technology. Many taxpayers, especially those from the older generation and micro, small and medium enterprises (MSMEs), still find it difficult to use digital technology. Apart from that, the threat of cyber crime and data leaks is also a major concern in implementing a digital tax system. On the other hand, with the development of the digital economy in Indonesia, such as the rise of e-commerce and digital startups, the tax system must also adapt to accommodate this new business model. Several literatures reveal that there is still a regulatory vacuum related to taxation in the digital economy sector, so innovation is needed in tax policy that can optimally capture potential revenue from this sector.

The novelty of this research lies in its focus which combines technological innovation with analysis of challenges in the digital era in the context of tax compliance in Indonesia. Although there is already quite a lot of research on tax digitalization, this research provides a new approach by focusing on how technology can be optimized to improve tax compliance amidst infrastructure challenges, digital literacy and cyber security threats. This research will also identify the role of the growing digital economy as a new area that needs to be taken into account in tax policy.

This research aims to provide recommendations that can be used by policy makers in optimizing state revenues through innovation in the field of digital taxation, as well as providing a better understanding of the challenges faced in implementing tax technology in Indonesia. This research will also explore how the government can overcome these obstacles to increase tax compliance. The benefits of this research include: for the government, the results of this research can be a reference in formulating digital tax policies that are more effective and safe; for academics, this research can add insight into the theory of tax compliance in the digital era as well as the contribution of technological innovation

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in the tax sector; Meanwhile, for the public and business actors, this research can provide education regarding the importance of utilizing technology in tax reporting and its impact on the country's economic development.

Literature Review

Tax Compliance Theory

Tax compliance is a complex phenomenon that has been widely researched in economic and behavioral contexts. One of the main theories that is often used as a reference in this research is the fiscal compliance theory proposed by Allingham and Sandmo (1972). This theory explains that an individual's decision to comply with tax obligations is influenced by a comparison between the benefits obtained from reporting taxes and the risk of sanctions that may be faced if they violate these obligations. In the context of digitalization, this theory is increasingly relevant because technology allows the government to carry out monitoring and auditing more efficiently, as well as speeding up the process of conveying information to taxpayers (Slemrod & Yitzhaki, 2014).

Technological Innovation in Taxation

Technological innovation has opened up new opportunities in managing the tax system. Research by Castro and Scartascini (2015) shows that implementing digital systems in taxation can reduce administrative costs for taxpayers and minimize reporting errors, which in turn can increase tax compliance. Awasthi and Engelschalk (2018) added that digital technology can reduce tax avoidance, especially in developing countries, by strengthening the government's capacity to monitor and enforce compliance.

Challenges in Implementing Tax Technology

Although digitalization brings many benefits, challenges remain. Research by Putra and Suhartini (2019) highlights that although e-filing and e-billing have improved the ease of tax reporting, low digital literacy among micro, small and medium enterprises (MSMEs) is still a significant obstacle. Nugroho (2021) also notes that trust in digital systems and concerns about data leaks are important issues that influence taxpayers' desire to switch to digital systems.

The Relationship between Technology and Tax Compliance

Research by Ardyansah and Wibowo (2019) found that taxpayers who use a digital taxation system tend to be more compliant than those who use manual methods. This research shows that adequate technological infrastructure and government support in the form of training can encourage tax compliance. Sari and Widjaja (2020) emphasize that government support has a big influence on the adoption of tax technology and can increase compliance, but also underlines the importance of public trust in data security and system effectiveness.

METHOD

This research uses a quantitative approach with survey methods to analyze the relationship between digital technology adoption and the level of tax compliance in Indonesia. This approach allows the collection of numerical data that can be analyzed statistically, and can reach large populations in a short time and at low cost. This research is classified as descriptive and analytical, aiming to describe the phenomenon of tax compliance and identify the relationship between the variables studied. The research population consists of taxpayers, including individuals, MSMEs, and large companies. A purposive sampling technique was used to select respondents who use the digital tax system, with a minimum sample size of 300 to ensure representative results. Data was collected through a

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questionnaire that included demographic data, level of tax compliance, digital technology adoption, and challenges in using technology. The research instrument was adapted from previous research, including the tax compliance questionnaire by Slemrod and Yitzhaki (2014), as well as research by Awasthi and Engelschalk (2018) regarding digital technology. Data analysis was carried out using validity and reliability tests, descriptive analysis, correlation and regression to identify the influence of independent variables on tax compliance. This research complies with ethical principles, including informed consent and data confidentiality, and is planned to be carried out through several stages, from preparation to dissemination of research results (Awasthi & Engelschalk, 2018; Nugroho, 2021; Slemrod & Yitzhaki, 2014)

RESEARCH RESULTS AND DISCUSSION

Research result

Description of Respondent Characteristics

Table 1 below shows the demographic characteristics of respondents in this study:

Table 1. Description of Respondent Characteristics

Characteristics	Frequency	Percentage (%)
Gender		
Man	150	50
Woman	150	50
Age		
< 30 years	100	33.33
30-40 years	120	40
> 40 years	80	26.67
Type of business		
MSMEs	180	60
Large companies	120	40

Table 1 presents the demographic characteristics of the respondents involved in this research. In terms of gender, there was a perfect balance, with 150 male respondents and 150 female respondents, each accounting for 50% of the total respondents. In terms of age, the 30-40 year age group is the largest, namely 120 respondents or 40%, followed by the under 30 year old group with 100 respondents (33.33%), and the over 40 year old group with 80 respondents (26.67%).

Business characteristics also show the dominance of MSMEs, amounting to 180 respondents or 60%, while the other 120 respondents (40%) come from large companies. This data shows that the research involved a diverse population, covering a wide range of age groups and business types, providing a more holistic picture of their views on digital technology adoption and tax compliance levels.

Tax Compliance Level

Respondents' level of tax compliance was measured using a Likert scale. The results are presented in Table 2:

Table 2. Tax Compliance Level

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Tax Compliance Level	Frequency	Percentage (%)
Very Obedient	90	30
Obedient	120	40
Just Obedient	60	20
Not obey	30	10

Table 2 presents the results of measuring respondents' level of tax compliance using a Likert scale. Of the total respondents, 90 people (30%) were declared as "Very Compliant," indicating that they consistently fulfill their tax obligations well. The group categorized as "Compliant" consists of 120 respondents, which covers 40% of the total, indicating a good level of compliance although not as optimal as the previous category. A total of 60 respondents (20%) were in the "Fairly Compliant" category, indicating that they are meeting their tax obligations, but there may still be room for improvement. Finally, there were 30 respondents (10%) who fell into the "Non-Compliant" category, indicating that they did not fulfill their tax obligations properly. Overall, this data reflects that the majority of respondents demonstrated a good level of tax compliance, with 70% of them falling in the "Very Compliant" and "Compliant" categories.

Correlation Analysis

The results of the correlation analysis between digital technology adoption and the level of tax compliance are shown in Table 3:

Table 3. Correlation Analysis

Variable	Correlation (r)	(p-value)
Adoption of Digital Technology	0.67	0.0001

Table 3 presents the results of the correlation analysis between digital technology adoption and respondents' level of tax compliance. The correlation value (r) obtained was 0.67, indicating that there is a positive and strong relationship between the two variables. This indicates that the higher the level of digital technology adoption by taxpayers, the higher their level of compliance with tax obligations. In addition, the significance value (p-value) recorded was 0.0001, which is much smaller than the significance limit of 0.05. This indicates that the relationship found is not just a coincidence, but is statistically significant. Thus, the results of this analysis strengthen the argument that the adoption of digital technology plays an important role in increasing tax compliance among taxpayers.

Regression Analysis

The results of the regression analysis for the effect of digital technology adoption on the level of tax compliance are presented in Table 4:

Table 4. Regression Analysis

Variable	Coefficient (β)	t value	Significance (p-value)
Konstanta	1.23	4.56	0.0001
Adopsi Teknologi Digital	0.45	6.78	0.0001

Table 4 presents the results of regression analysis showing the influence of digital technology adoption on the level of tax compliance. The coefficient (β) for the digital technology adoption variable is 0.45, which means that every one unit increase in digital technology adoption will be associated with an increase of 0.45 units in the level of tax compliance. The t value for this variable is 6.78, which shows that the effect of digital technology adoption on tax compliance is very

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significant. With a recorded p-value of 0.0001, well below the significance level of 0.05, indicating that this result is not just a coincidence and is highly statistically significant. Meanwhile, a constant with a value of 1.23 and a p-value of 0.0001 also shows that this regression model is valid. Overall, the results of the regression analysis confirm that the adoption of digital technology has a significant positive impact on increasing the level of tax compliance.

Discussion

Digital Technology Adoption and Tax Compliance

Based on the results of this research, there is a positive and significant correlation between digital technology adoption and the level of tax compliance, with a correlation value of 0.67 and a p-value of 0.0001. These results indicate that the use of digital technology, such as e-filing and e-billing, contributes substantially to increasing taxpayer compliance in Indonesia. This finding is in line with previous studies, such as research by Castro and Scartascini (2015), which emphasizes that digitalization of the tax system can significantly reduce administrative costs and reduce errors in reporting, which in turn increases tax compliance. Apart from that, Awasthi and Engelschalk (2018) also stated that the application of integrated tax technology can increase the efficiency of the tax process and improve reporting mechanisms, especially in developing countries.

Although the adoption of digital technology has been proven to make reporting and paying taxes easier, this research also reveals that other factors, such as the level of digital literacy and trust in the digital tax system, influence the level and speed of adoption of this technology among the public. The low level of digital literacy among business actors, especially MSMEs in rural areas, hinders the full use of a digital-based tax system. This obstacle was emphasized by Putra and Suhartini (2019), who found that limited technological infrastructure in remote areas was a significant obstacle in implementing digital tax technology. They note that although digital systems are available, unequal access to infrastructure, such as the internet and technological devices, limits the potential adoption of these technologies.

Therefore, to maximize the positive impact of digitalization of taxation, efforts are needed to increase digital literacy through training and education programs targeting small and medium businesses, especially in areas with limited access to technology. The government also needs to accelerate the development of technological infrastructure to support digital transformation in the tax system, as proposed by various studies which emphasize the importance of technological development in the tax sector as a key strategy in increasing state tax revenues.

Tax Compliance Level

The level of tax compliance among respondents who participated in this study showed that the majority were in the "Compliant" and "Very Compliant" categories, with a total of 70% of respondents showing high compliance with their tax obligations. This indicates that taxpayers who have adopted digital technology tend to show a better level of compliance. The results of the regression analysis also support this finding, where each increase in digital technology adoption is associated with an increase in tax compliance of 0.45 units. These findings emphasize the positive role of digital technology in improving taxpayer behavior, in line with previous research which states that digitalization of the tax process provides easier and more transparent access for taxpayers to fulfill their obligations.

This finding is consistent with the fiscal compliance theory proposed by Allingham and Sandmo (1972), where the decision to comply with tax obligations is not only driven by the risk of sanctions and penalties, but is also influenced by other factors such as ease of reporting and payment via technology. Digitalization in the tax system facilitates accessibility, convenience and efficiency in fulfilling tax obligations, thereby encouraging increased overall compliance. In addition, research by

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Ardyansah and Wibowo (2019) found that the adoption of a digital system not only makes things easier for taxpayers, but also strengthens the supervisory capacity of tax authorities, which has implications for increasing supervision and control over taxpayers' tax activities, thereby minimizing opportunities for violations.

Furthermore, these findings underscore the important role of technology in strengthening fiscal supervision and increasing the effectiveness of the tax system as a whole. Strengthening supervision by tax authorities through digital systems, as revealed by Ardyansah and Wibowo (2019), allows increased detection of tax non-compliance or violations that previously might not have been monitored. This confirms that digital transformation not only provides benefits for taxpayers in terms of convenience and efficiency, but also improves control and supervision carried out by the government, so as to encourage more consistent compliant behavior among taxpayers.

Thus, this research provides an empirical contribution that strengthens the argument that digital technology plays an important role in increasing tax compliance. Therefore, efforts to increase the adoption of digital technology among taxpayers must continue to be encouraged, especially through education programs and increasing digital literacy, so that the benefits of the digital tax system can be felt by all levels of society, including in areas that have previously had limited access to technology.

Challenges in Implementing Tax Technology

Although this research confirms that tax digitalization plays an important role in increasing taxpayer compliance, significant challenges in implementing tax technology are still visible, especially among Micro, Small and Medium Enterprises (MSMEs) and communities with low levels of digital literacy. Many taxpayers from this segment do not fully accept or understand the benefits of a digital tax system. This resistance is influenced by several crucial factors, such as trust in data security, concerns about the potential leak of personal information, and a lack of technical understanding regarding the use of digital devices.

Research by Nugroho (2021) highlights that the aspect of trust in digital system security is one of the main obstacles in the process of adopting tax technology. The public and MSMEs often doubt the security of data entered into e-filing and e-payment systems, especially regarding the potential for misuse or theft of sensitive information. This reflects the need for further efforts from the government and tax authorities to build public trust, through increased transparency, cybersecurity and stricter data protection policies.

Apart from that, other literature also reveals that digital infrastructure constraints in remote areas also make it difficult to implement tax technology evenly. Putra and Suhartini (2019) stated that limited internet access in rural areas slows down the integration of technology in the tax system. Without adequate infrastructure support, government efforts to expand the use of digital technology in the tax system could face serious obstacles, especially in regions that still experience technology gaps.

Furthermore, the results of this research strengthen the view that digital literacy plays a central role in the successful adoption of tax technology. As noted by Sari and Haryanto (2020), taxpayers with low digital literacy tend to face difficulties in understanding the digitalization process, which results in them being reluctant to use technology-based tax systems. Therefore, a more intensive and inclusive educational strategy is urgently needed, both through outreach tailored to the needs of MSMEs and through digital literacy training involving various community groups.

Thus, to ensure optimization of the digital tax system, a holistic approach is needed. This includes strengthening digital infrastructure, increasing technological literacy, as well as steps to strengthen security and trust in the digital tax system. In the long term, the successful adoption of this technology will contribute not only to increasing tax compliance, but also to the transformation of the tax system to be more inclusive and adaptive to technological developments.

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Implications for Policy

This research offers a number of very important policy recommendations to support the implementation and success of tax digitalization in Indonesia. First, increasing digital literacy among taxpayers, especially MSMEs, is an essential strategic step to expand the adoption of digital technology. According to Sari and Haryanto (2020), low digital literacy has been proven to be one of the main obstacles to the use of tax technology. Therefore, comprehensive and inclusive training and education programs need to be developed to increase taxpayers' understanding of the use of the digital tax system, especially in the context of e-filing and e-billing. This educational approach must be adapted to the characteristics of the MSME segment which generally has limitations in terms of access to information and technology.

Second, strengthening regulations related to data security and protection from cyber threats is very important in building public trust in the digital tax system. Nugroho (2021) underlines that taxpayers' perceptions regarding the potential risk of personal data leakage is one of the factors of resistance to the use of digital technology in taxation. In this context, the government needs to tighten cybersecurity policies and ensure that digital tax systems are equipped with adequate data protection protocols. This stronger policy will not only increase the sense of security for taxpayers, but also contribute to increasing public participation in a technology-based tax system.

Third, improving technological infrastructure, especially in remote and rural areas, must be a policy priority to ensure equal accessibility for all taxpayers in Indonesia. Putra and Suhartini (2019) emphasized that infrastructure constraints, such as limited internet access in remote areas, hinder the spread of tax technology as a whole. Therefore, the government needs to allocate resources to improve and expand digital infrastructure in these areas, so that taxpayers throughout Indonesia can access the digital tax system effectively. Providing a stable and equitable internet network will enable taxpayers from various levels of society to be involved in a more modern and efficient tax system.

Furthermore, policies related to incentives for MSMEs that actively adopt tax technology could also be considered. This research reveals that the adoption of digital technology is positively related to increased tax compliance, so providing incentives in the form of tax breaks or technical support for MSMEs that use digital tax technology can encourage more business actors to utilize the system.

In the long term, the implementation of this policy will contribute to the modernization of the tax system in Indonesia, encourage tax administration efficiency, and increase taxpayer compliance. Policies that focus on digital literacy, data security and infrastructure improvements will build a strong foundation for digital transformation in the tax system, in line with global trends in technology-based taxation.

CONCLUSIONS

Based on the research results, it can be concluded that the adoption of digital technology has a significant influence on the level of tax compliance in Indonesia. The high adoption of digital technology, such as e-filing and e-billing, has been proven to increase taxpayer compliance. This is supported by the results of correlation analysis which shows a strong positive relationship between the two variables, as well as regression analysis which indicates that the use of digital technology makes a real contribution to increasing tax compliance. Even though digital technology makes it easier to report and pay taxes, challenges remain, especially related to the low level of digital literacy among micro, small and medium enterprises (MSMEs), as well as the resistance of some taxpayers to switching from manual methods to digital systems. Apart from that, the issue of data security and the threat of cyber crime are also important factors that need to be considered in developing a digital tax system.

This research underlines that government support in the form of providing adequate technological

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infrastructure, education and training regarding the use of digital technology is very necessary to encourage technology adoption among taxpayers. Apart from that, there needs to be a clearer policy regarding taxation in the increasingly developing digital economy sector, such as e-commerce and digital startups, to optimize the potential for state revenue. Overall, adopting digital technology is a strategic step that can help improve tax compliance in Indonesia. However, successful implementation requires good collaboration between the government, business actors and the community to overcome various existing challenges, especially related to digital literacy and data security.

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