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The Effect of PMSE Tax Policy, Tax Socialization, and Taxpayer Compliance on State Tax Revenue (A Study of E-Commerce Players in Jakarta)

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ABSTRACT

This research was conducted to determine the influence of PMSE tax policy, tax socialization, and taxpayer compliance on state tax revenue, with a study on e-commerce actors in Jakarta. This research uses a quantitative approach. The analysis methods used are PLS-SEM analysis and Logistic Regression using SmartPLS 3.0 software. Based on the research results, the study shows that the PMSE tax policy variable has a negative and insignificant effect on state tax revenue. The tax socialization and taxpayer compliance variables have a positive and significant effect on state tax revenue.

***Keywords**: PMSE Tax Policy; Tax Socialization; Taxpayer Compliance; State Tax Revenue*

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INTRODUCTION

The COVID-19 pandemic that swept the world in 2020 has had a significant economic impact, including in Indonesia. Various sectors, from households and small businesses to large corporations, are feeling the impact at local, national, and international levels (Taufik & Ayuningtyas, 2020). The Indonesian government was even forced to lower its national revenue target twice in 2020, which was an early indication of declining national revenue performance due to the pandemic (Sayadi, 2021). Finance Minister Sri Mulyani estimates that state revenue will decline by up to ten percent, with the greatest impact on the tax sector (Friana, 2020).

Tax revenue has always been a primary focus for the government in setting national revenue targets each year. However, based on data from the Ministry of Finance, tax revenue realization from 2017 to 2020 has not been able to reach the set targets. Although tax revenue realization successfully exceeded targets in 2021 and 2022, this achievement was not without the strenuous efforts of the Directorate General of Taxes in optimizing tax revenue potential, including from the Electronic System Trading (PMSE) or E-Commerce sector (Tenriwaru et al., 2021).

PMSE in Indonesia has shown significant growth recently. PMSE transactions increased from Rp106 trillion in 2018 to Rp530 trillion in 2022, with continued growth projected (Rizaty, 2021). However, despite the rapid growth of PMSE, tax revenue from this sector is still not

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optimal. This fact raises suspicions that many taxpayers are still not reporting their tax obligations or are making payments that do not comply with applicable regulations (Valentino & Wairocana, 2019). Ineffective policies can lead to a loss of potential tax revenue, as happened in 2013, where the estimated lost potential tax revenue from e-commerce was Rp440 billion (Utomo, 2013). Therefore, efficient and effective tax policies are crucial for achieving optimal tax revenue targets (Center for National Budget Policy, 2014).

Besides policies, tax socialization also plays an important role in increasing taxpayer awareness and compliance, which ultimately contributes to increased tax revenue (Kopong & Widyaningrum, 2016). Another factor influencing tax revenue is Indonesia's tax collection system, which implements the Self-Assessment System. This system relies on taxpayers' integrity in fulfilling their tax obligations, but it also has the potential for manipulation in reporting tax returns (Darmayani & Herianti, 2017). Therefore, the performance of the Tax Service Office (KPP) becomes crucial in ensuring that tax revenue remains on target even with the implementation of this system (Sari et al., 2020).

Based on the above description, this research aims to analyze the influence of tax policy, tax socialization, and taxpayer compliance on state tax revenue, specifically in relation to PMSE activities. A case study was conducted on e-commerce businesses in Jakarta, with the hope of contributing to improving the effectiveness of tax policies and tax revenue in Indonesia.

METHOD

This research focuses on the independent variables of PMSE tax policy, tax socialization, and taxpayer compliance, which can optimize the dependent variable of state tax revenue, with a study on e-commerce actors in Jakarta.

H1: PMSE tax policy has a positive effect on state tax revenue.
H2: Tax socialization has a positive effect on state tax revenue.
H3: Taxpayer compliance has a positive effect on state tax revenue.

This research uses a causal associative research design aimed at identifying the relationship between independent and dependent variables. According to Sugiyono (2019), causal associative research is used to identify the influence of one or more independent variables on the dependent variable. In this study, the independent variables consist of PMSE Tax Policy (X1), Tax Socialization (X2), and Taxpayer Compliance (X3), while the dependent variable is Taxpayer Revenue (Y). The approach used is quantitative. Quantitative research, based on the philosophy of positivism, involves collecting data through research instruments and statistically analyzing the data to test predetermined hypotheses (Sugiyono, 2019:17).

The population in this study consists of business actors who use Electronic System Trading (PMSE) services in the DKI Jakarta area. Samples were taken using the purposive sampling technique with the following criteria:

a. Business owners are registered as taxpayers (have a tax identification number).
b. Business owners conduct transactions through digital platforms.
c. Business owners are domiciled in the DKI Jakarta area.

According to Riyanto and Hatmawan (2020:13-14), calculating the sample size with an unknown total population can use the Lemeshow formula. Based on the Lemeshow formula, the minimum required sample size is 96 respondents. To facilitate the research, the sample size is rounded up to 100 respondents. Here is the Lemeshow formula:

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$$n = \frac{Z^2 p(1-p)}{d^2}$$

Explanation:
n = Sample Size
z = z-score at 95% confidence or Standard Value = 1.96
p = Maximum estimate = 50%
d = Sampling Error or Error Rate (α) = 10%

Data was collected from two sources: primary data and secondary data. Secondary Data: Obtained from literature studies, including literature, scientific journals, books, reports, and official documents. Primary Data: Obtained thru questionnaire surveys using a Likert scale. The Likert scale is used to measure respondents' attitudes, opinions, and perceptions toward social phenomena. This scale consists of five categories: Strongly Agree (5), Agree (4), Neutral (3), Disagree (2), and Strongly Disagree (1).

Data analysis was conducted using Partial Least Square Structural Equation Modeling (PLS-SEM) and logistic regression techniques with the assistance of the SmartPLS 3.0 program. This analysis consisted of two stages: Measurement Model Analysis (Outer Model) and Structural Model Analysis (Inner Model).

RESULTS AND DISCUSSION

Table 1. Results of Descriptive Statistical Tests

	N	Minimum	Maximum	Mean	Std. Deviation
PMSE Tax Policy (X1)	153	7	24	18.60	5.382
Tax Socialization (X2)	153	6	24	18.08	5.240
Tax Compliance (X3)	153	7	25	19.01	5.380
State Tax Revenue (Y)	153	0	1	.73	.444
Valid N (*listwise*)	153				

Source: Data Processed by SPSS, 2024

Based on the table above, the research data can be described as follows: The Valid N (listwise) value is the total sample that meets the research criteria, which is 153 samples. The independent variable PMSE Tax Policy shows a minimum value of 7 and a maximum value of 24. The average value (mean) is 18.60 and the standard deviation is 5.382. The mean value is greater than the standard deviation, so the research data is good. The independent variable Tax Socialization shows a minimum value of 6 and a maximum value of 24. The average value (mean) is 18.08 and the standard deviation is 5.240. The mean value is greater than the standard deviation, so the research data is good. The independent variable Taxpayer Compliance shows a minimum value of 7 and a maximum value of 25. The average value (mean) is 19.01 and the standard deviation is 5.380. The mean value is greater than the standard deviation, so the research data is good. The dependent variable State Tax Revenue shows a minimum value of 0 and a maximum value of 1. The average value (mean) is 0.73 and the standard deviation is

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0.444. The mean value is greater than the standard deviation, so the research data is good.

Results of Measurement Model Analysis (Outer Model)

Table II Outer Loadings Values

Variable	Indicator	*Outer Loadings*	Description
PMSE Tax Policy (X1)	X1.1	0.718	Valid
	X1.2	0.747	Valid
	X1.3	0.794	Valid
	X1.4	0.763	Valid
	X1.5	0.711	Valid
Tax Socialization (X2)	X2.1	0.757	Valid
	X2.2	0.756	Valid
	X2.3	0.727	Valid
	X2.4	0.781	Valid
	X2.5	0.788	Valid
Tax Compliance (X3)	X3.1	0.751	Valid
	X3.2	0.713	Valid
	X3.3	0.900	Valid
	X3.4	0.857	Valid
	X3.5	0.718	Valid
	X3.6	0.792	Valid
	X3.7	0.763	Valid
	X3.8	0.734	Valid
	X3.9	0.809	Valid
State Tax Revenue (Y)	Y	1.000	Valid

Source: Data Processed by SmartPLS, 2024

Based on the table above, it is known that the outer loadings or correlations between the construct and each of the variables X1 (PMSE Tax Policy), X2 (Tax Socialization), and X3 (Taxpayer Compliance) are above 0.70, so they can be declared valid.

Table 3. Average Variance Extracted (AVE) Values

Variabel	AVE	Keterangan
PMSE Tax Policy (X1)	0.558	Valid
Tax Socialization (X2)	0.581	Valid
Tax Compliance (X3)	0.615	Valid
State Tax Revenue (Y)	1.000	Valid

Souce: Data Processed by SmartPLS, 2024

Based on the table above, it is known that the AVE value for the PMSE Tax Policy variable (X1) is 0.558 > 0.50, so it can be declared valid. The AVE value for the Tax

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Socialization variable (X2) is 0.581 > 0.50, so it can be declared valid. The AVE value for the Taxpayer Compliance variable is 0.615 > 0.50, so it can be declared valid. Thus, the discriminant validity for each variable is good.

Table 4. Discriminant Validity Evaluation (Fornell-Larcker Criterion)

Variable	X1	X2	X3	Y
PMSE Tax Policy (X1)	0.747			
Tax Socialization (X2)	0.739	0.762		
Tax Compliance (X3)	0.735	0.715	0.784	
State Tax Revenue (Y)	0.371	0.444	0.431	1.000

Source: Data Processed by SmartPLS, 2024

Based on the table above, it is known that the square root of the AVE value can be seen diagonally in the table, while the correlation values of variables with other latent variables are located next to the square root of the AVE value. The square root of the AVE value for the PMSE Tax Policy variable is 0.747, followed by the square root of the AVE for Tax Socialization, which is 0.762. The square root of the AVE value for Taxpayer Compliance is 0.784, and the square root of the AVE value for State Tax Revenue is 1.000. Thus, it can be stated that all indicators in this research variable have good discriminant validity.

Table 5. Composite Reliability and Cronbach's Alpha Values

Variable	*Composite Reliability*	*Cronbach's Alpha*	Description
PMSE Tax Policy (X1)	0.863	0.803	Valid
Tax Socialization (X2)	0.874	0.820	Valid
Tax Compliance (X3)	0.934	0.921	Valid
State Tax Revenue (Y)	1.000	1.000	Valid

Source: Data Processed by SmartPLS, 2024

Based on the table above, it is known that the Composite Reliability values for all variables have met the criteria, which is > 0.70, with the value for PMSE Tax Policy being 0.863, for Tax Socialization being 0.874, for Taxpayer Compliance being 0.934, and for State Tax Revenue being 1.000. Furthermore, from the table above, it can also be seen that all variables have a Cronbach's Alpha value above 0.60, with the value for PSME Tax Policy being 0.803, for Tax Socialization being 0.820, for Taxpayer Compliance being 0.921, and for State Tax Revenue being 1.000.

Results of Structural Model Analysis (Inner Model)

Table 6. Results of Nagelkerke's R Square

	Negelkerke's R Square
Estimated	0.207

Source: Data Processed by SmartPLS, 2024

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Tabel 6. Negelkerke's R Square Results Based on the table above, it is known that the value of Negelkerke's R Square is 0.207, which means that the independent variables, namely PMSE Tax Policy, Tax Socialization, and Taxpayer Compliance, simultaneously influence the dependent variable, namely State Tax Revenue, by 21% (rounded up). The remaining 79% is influenced by other variables outside of this research model. Since the value of Negelkerke's R Square is less than 33%, the influence of the independent variable constructs X1, X2, and X2 on the dependent variable Y falls into the weak category.

Table 7. Goodness of Fit Test Results

Criteria	***Saturated Model***	***Estimated Model***
SRMR	0.074	0.074
NFI	0.742	0.742

Source: Data Processed by SmartPLS, 2024

According to Hair et al. (2019), the model suitability test results are considered good when one of the criteria has been met. Based on the SmartPLS output data shown in the table above, the criterion that is met is the SRMR value, which is 0.074 < 0.08. However, the NFI value is not met because the value is not greater than 0.9. Since one of the criteria has been met, it can be interpreted that the structural model in this study is good or fit, making it suitable for use in the next stage.

Table 8. Results of Hypothesis Testing via Path Coefficient Bootstrapping Technique

	Hipotesis	*Original Sample (O)*	*T Statistics*	*P Values*	Keterangan
PMSE Tax Policy -> State Tax Revenue	**H1**	**-0.014**	**0.130**	**0.914**	**Negative and not significant**
Tax Socialization -> State Tax Revenue	**H2**	**0.284**	**2.562**	**0.011**	**Positive and significant**
Taxpayer Compliance -> State Tax Revenue	**H3**	**0.239**	**2.403**	**0.017**	**Positive and significant**

Source: Data Processed by SmartPLS, 2024

Based on the table above, it can be seen that the t-statistic value of PMSE Tax Policy on State Tax Revenue is 0.130, which is smaller than the t-table (1.957), with a negative effect of 0.014 and a P-Value > 0.05, which is 0.914. Therefore, it can be concluded that PMSE Tax Policy has a negative and insignificant effect on State Tax Revenue. H1 is rejected.

The t-statistic value of Tax Socialization on State Tax Revenue is 2.562, which is greater than the t-table (1.957), with an effect size of 0.284 and a P-Value < 0.05, which is 0.011.

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Therefore, it can be concluded that Tax Socialization has a positive and significant effect on State Tax Revenue. H2 is accepted.

The t-statistic value of Taxpayer Compliance toward State Tax Revenue is 2.403, which is greater than the t-table (1.957), with an effect size of 0.239 and a P-Value < 0.05, which is 0.017. Therefore, it can be concluded that Taxpayer Compliance has a positive and significant effect on State Tax Revenue. H3 is accepted.

CONCLUSION

Conclusion

This research uses the Partial Least Square Structural Equation Modeling (PLS-SEM) model and logistic regression. Based on the research findings, it can be concluded that the PMSE tax policy has a negative and non-significant impact on state tax revenue, while tax socialization and compliance have a positive and significant impact on state tax revenue.

Suggestion

This research can serve as a reference for promoting the development of more flexible tax policies that are aligned with the characteristics of PMSE, and for enhancing tax socialization programs, particularly for e-commerce actors.

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