The Influence of Digital Tax and Taxpayer Awareness on Individual Taxpayer Compliance with Tax Socialization as a Moderating Variable
(Study at the Lamongan Pratama Tax Service Office)

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Abstract

This study seeks to evaluate the impact of digital taxation and taxpayer knowledge on individual compliance with tax socialization as a variable. This study employs quantitative methodologies. The study population included individual taxpayers registered with KPP Pratama Lamongan, using a basic random selection approach with a sample size of 100. The variables examined in this research are Digital Tax, Taxpayer Awareness which is the independent variable, Individual Taxpayer Compliance as the dependent variable and Tax Socialization as the moderating variable. The study data was examined using Moderated Regression Analysis (MRA) with the SPSS software. 26.

The research results show that 1) Digital Tax does not have a positive and meaningful influence on individual taxpayer compliance, 2) Taxpayer knowledge positively and significantly influences individual taxpayer compliance, 3) Socialization of tax does not influence the impact of digital taxation on individual taxpayer compliance. individual, 4) Tax socialization moderates the impact of taxpayer knowledge on individual compliance.

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INTRODUCTION

The term "tax" refers to a legal obligation that all citizens and businesses must fulfill in order to fund the government's operations and ensure the maximum potential well-being of its citizens, regardless of whether or not they get any direct

benefit from these funds. The tax industry is one of the largest and most important sources of state revenue, because taxes meet the needs of national development.(Rustandi & Erfiansyah, 2021).

Tax compliance can be understood as the extent to which a taxpayer carries out all of his/her tax obligations, starting from registration, recording all tax income and reporting in accordance with applicable laws and regulations to payments made by the taxpayer. According to(Pangastuti, 2022) Formal compliance and material compliance are the two main categories of tax compliance. Formal compliance is when taxpayers complete the 4M, namely reporting, calculating, being responsible for, and reporting their own SPT, then the taxpayer has completed formal tax compliance. The second, namely material compliance is a condition where taxpayers fully implement all material tax provisions, especially by filling out the SPT completely, clearly, and accurately. Of course, better taxpayer compliance will have a major impact on increasing state revenues that can be used to fund development. However, efforts to improve taxpayer compliance are not easy to achieve. This happens because taxpayers often try as much as possible to avoid paying taxes by taxpayers, including by not registering themselves as Taxpayers (WP) even though they already have income.

The following is data on the ratio of taxpayer compliance rates for individuals and corporations in Indonesia for the period 2020-2022.

Table 1. Individual Taxpayer Compliance Rate Ratio

No.	Year	WPOP Amount	Reported Tax Returns	Compliance Ratio
1.	2020	19.00 Million	14.75 Million	77.63%
2.	2021	19.00 Million	15.97 Million	84.07%
3.	2022	19.07 Million	15.87 Million	83.20%

Source: Directorate General of Taxes, 2023

Table 1 shows that the percentage of taxpayer compliance in submitting SPT in the last 3 (three) years has fluctuated. In 2021, taxpayer compliance increased quite significantly from 2020 by 6.44%, while in 2022 it decreased by 0.87%. Although the DGT itself has set a target compliance ratio of 80% for the last 3 (three) years, this achievement is sufficient although not yet satisfactory because there has been a downward trend in the ratio in the last year.

The East Java II Regional Office of the DJP during 2022 reached IDR 26.471 trillion or equivalent to 114.73% of the total tax revenue target mandated at IDR 23.073 trillion. The Head of the East Java II Regional Office of the DJP, Agustin

Vita Avantin, said that this amount grew positively by 21.51% compared to 2021 of IDR 21.786 trillion. In 2023, the East Java II Regional Office of the DGT has a revenue target of IDR 26,210,968,883,000 (jatim.antaranews.com). The East Java II Regional Office of the DGT relies on the Lamongan KPP and other agencies to help with tax administration and raise more tax income. Of course, the Lamongan Pratama KPP has to work on getting more people to pay their taxes by offering counseling in person and online via platforms like Facebook and Twitter. This also refers to tax reform to create tax-aware human resources in the digital era.

Table 2. WPOP Compliance Data in the Lamongan Pratama

Tax Office Area

Tax Year	Normal WPOP Amount	Number of WPOP Reporting SPT	Compliance Ratio
2019	41,499	36,701	88.44%
2020	46,804	46,768	99.92%
2021	52,258	51,380	98.32%
2022	60,030	44,869	74.73%

Source: Lamongan Primary Tax Office

There was a decline in WPOP compliance statistics from 2019 to 2022, as seen in table 1.2. Compliance data has declined over the last four years due to a decline in both WPOP and SPT reports, with the former falling short of the latter on an annual basis. When it comes to maximizing yearly tax filing, this is undeniably a top priority for tax authorities.

The DGT continues to optimize services towards increasing taxpayer compliance through tax reform, starting with improving tax administration, improving regulations, and increasing the tax base. In addition to increasing tax revenue, the digital tax system also aims to increase taxpayer compliance. The role of the digital system in taxpayer compliance to achieve the country's tax collection goals. The Directorate General of Taxes (DGT) with government support creates breakthroughs or new innovations in the digital era by providing more efficient and effective services to Taxpayers, especially online services.

In addition, digital tax aims to enhance services, save expenses, and boost tax compliance. In this age of rapid technology advancement, the DGT has been actively modernizing the tax administration system via initiatives including E-Registration, E-Filing, and E-Billing. These initiatives aim to facilitate digital or online tax payments, reporting, and registration. E-

Registration service is the registration of taxpayers to obtain NPWP online. E-Filling service is online reporting of SPT. E-Billing service is tax payments made through an electronic system. With the provision of digital tax administration access, taxpayers are given convenience in accessing digital tax administration which is expected to increase taxpayer compliance in fulfilling their tax obligations. (Lestari, TY et al, 2022). According to(Tambun & Ananda, 2022)A digital tax system will minimize various forms of tax avoidance and manipulation that may be carried out by taxpayers.

There are several studies that reveal inconsistent results. Research (Sulistyono & Mappanyukki, 2023) suggests that there is a digital taxation and taxpayer compliance have a positive and statistically significant relationship. The findings of this investigation are consistent with those of (Tambun & Ananda, 2022). This proves that digital tax can provide convenience for taxpayers in paying taxes, so that taxpayers become tax compliant. While the results of the study(Wulandari, 2021) shows different results, namely that Since the adoption of digital e-billing taxes is currently ineffective, it does not impact the level of compliance of individual taxpayers.

Observed factors influencing taxpayer awareness(Yoga & Goddess, 2022) as well as(Situmeang, Mis Fertyno, 2021)has a positive effect on taxpayer compliance. The study proves that taxpayers who pay and report their tax obligations without any coercion from any party. However, the above study is not in line with the study conducted by(Darajat & Sofianty, 2023)shows that Because some taxpayers are still wary about filing their taxes electronically, the factors of taxpayer knowledge and taxpayer compliance are insignificant.

Another factor that can influence taxpayer compliance is tax socialization. In the study(Hartinah et al., 2022) in cases when taxpayers' compliance is positively affected by the tax socialization variable. All of the aforementioned findings are consistent with those of (Kesaulya et al., 2022) which states that tax socialization significantly moderates the relationship between E-filling and tax knowledge with taxpayer compliance. Having said that, Afrida's study contradicts the two studies mentioned earlier. (Afrida & Kusuma, 2022) shows that Individual taxpayer compliance is unaffected by taxpayer knowledge, and socialization does not act as a moderator of the variable. The anticipated goals of this study are as follows: (1) To investigate

the impact of digital tax on taxpayer compliance by conducting tests and analyses and collecting empirical data. (2) The second objective is to collect data on how taxpayer awareness affects individual taxpayer compliance by conducting tests and analyses. (3) To test and analyze and obtain empirical evidence regarding the influence of digital tax on individual taxpayer compliance with tax socialization as a moderating variable. (4) This study aims to investigate the relationship between taxpayer awareness and individual taxpayer compliance by controlling for tax socialization as a moderating variable.

METHODS

The use of numerical data measured on a numerical scale and the emphasis on variables as study objectives characterize this sort of research as quantitative.

According to The Greatest Showman (2017) Research methodologies grounded in positivism and used to study populations or samples are known as quantitative research techniques. In order to test the hypothesis, data is collected using research tools, sampling procedures are often carried out randomly, and data analysis is quantitative and statistical in character.

This study is intended to obtain direct information about the problems discussed in this final assignment with the variables Digital Taxation (X1) Taxpayer Awareness (X2) Individual Taxpayer Compliance (Y) with Tax Socialization (Z) as a moderating variable. Tax mandatory

Population and Sample

According to (Sugiyono, 2018) A population is defined as a study area comprised of items or persons that share specific traits that researchers have identified as important for drawing conclusions. Individuals who have filed their taxes with the Lamongan Pratama Tax Office make up the study's population. The total number of taxpayers included in this analysis was 266,143.

According to(Sugiyono, 2018) A portion of the population's features make up the definition of a sample. Individuals who filed their taxes online via KPP Pratama Lamongan made up the study's sample population. By

adopting Husein Umar's (2013:78) Slovin formula, the author is able to compute the sample with a 10% margin of error:

Table 3. WPOP Data Report Via E-Filling

Tax Year	WPOP Amount	Normal	Non Effective	Number of WPOP Reported Through E-Filling
2020	230.280	46,804	183,476	28,415
2021	240,491	52,258	188,233	29,770
2022	253.226	60,030	193.196	46,018
2023	266,143	67,855	198.288	39,536

Source: Lamongan Pratama Tax Office (Processed Data)

$$n = \frac{N}{1 + N(e)^2}$$

Information:

n = Sample size

N = Population size

e = Error tolerance limit

So the number of samples in this study is as follows:

$$n = \frac{N}{1 + N(e)^2} =$$

$$\frac{39.536}{1 + 39.536\,(10\%)^2} = \frac{39.536}{396,36} = 100 \text{ responden}$$

Based on these calculations, the sample required for this study is 100 individual taxpayer respondents who use E-filling.

Sampling Techniques

In this study, the author used a simple random sampling type. According to (Sugiyono, 2018) In simple random sampling, no consideration is given to the stratification of the population while selecting sample members. The reason for using simple random sampling is because researchers randomly select from a large population.

Test Models

This study analyzes data using SPSS 26 software, by first conducting a classical assumption test before conducting a hypothesis test. The purpose of this data analysis is to summarize the data in an easily understood form, so that

the relationship between in the study can be tested to answer the hypothesis in the study.

Research Instrument Test

There are two important conditions that must be met, the statement must be valid and reliable, before conducting research in quantitative research and using a questionnaire as one of the measuring tools in the research, (Moleong & Lexy, 2015).

a. **Data Validity Test**

When an instrument can reliably measure the variables under study, we say that it is valid. The degree to which the obtained data does not stray from the desired image of validity is indicated by the instrument's high or low validity. According to (Sugiyono, 2018) "The term "valid instrument" refers to a measuring device that is both accurate and reliable for collecting data". To be valid, a measuring device must be able to measure the target variable. By comparing the individual item scores to the overall score the result of adding together all of the item scores item analysis allows us to check if each item is genuine.

According to (Gunawan, 2019), a statement in a questionnaire is declared valid or not if as follows:

1) If the significance value is less than 0.05, the item is deemed legitimate. However, if the significance value exceeds 0.05, the item is deemed invalid.

2) If the computed r value is greater than or equal to the r table value, the item is deemed legitimate. If the computed r is less than or equal to the table r, the item is deemed invalid.

b. **Reliability Test**

According to (Sugiyono, 2018) Reliable instruments are those that consistently provide the same results when measured several times on the same item. When doing instrument reliability testing in SPSS, if Cronbach's Alpha is greater than 0.60, the findings may be trusted.

Classical Assumption Test

By satisfying the classical assumptions, we may determine whether the regression model accurately represents the data and indicates a statistically significant connection. The classical assumption test is designed to

determine whether the estimated parameters are valid and impartial. In this work, the tests for heteroscedasticity, multicollinearity, and normalcy were used.

a. Normality Test

The purpose of the normalcy test is to determine if the residuals, or influencing factors, in a regression model follow a normal distribution. It is well-known that the t and F tests presuppose a normal distribution for the residual data. In the absence of this presumption, the statistical test is rendered useless. whether you want to know whether your data follows a normal distribution, you may apply the Kolmogorov-Smirnov test. When the significance level is > 0.05, we say that the residual follows a normal distribution. (Ghozali. I, 2016).With a significance level of 5%, the indicators used to make decisions about whether the data is normally distributed or not are as follows:

1) If the residual value is greater (>) than 0.05 then the data is normally distributed.

2) If the residual value is smaller (<) than 0.05 then the data is not normally distributed.

b. Multicollinearity Test

When running a regression model, the multicollinearity test looks for signs of correlation between the independent variables. The absence of correlation between independent variables is a hallmark of a successful regression model. The independent variables are not considered orthogonal if there is a correlation between them. When the correlation value between two independent variables is 0, we say that the two variables are orthogonal. (Ghozali. I, 2016). Tolerance values, their inverses, and the VIF all reveal multicollinearity. When the tolerance value is low, the VIF value is also high. Tolerance < 0.10 or an identical VIF value of 10 is the generally used cutoff threshold to identify multicollinearity. (Ghozali. I, 2016).

c. Heteroscedasticity Test

In order to determine whether the regression model exhibits unequal residuals and variances between observations, the Heteroscedasticity Test is used. We say that a residual is homoscedastic if its variance does not change from one observation to the next, and that it is heteroscedastic if the variance does

change. Homoscedasticity is an excellent regression model. (Ghozali. I, 2016). It is possible to identify the existence or absence of heteroscedasticity by looking for a certain pattern on the scatterplot graph. Heteroscedasticity is present when a certain pattern emerges. But heteroscedasticity isn't present if the data points are all over the place and the Y-axis doesn't show any discernible pattern. (Ghozali. I, 2016).

d. Autocorrelation Test

Finding out whether the disturbing error in period t and the disturbing error in period t-1 (before) are connected or correlated is what the autocorrelation test is all about in the linear regression model. In the presence of a correlation, an autocorrelation problem arises. The Durbin-Watson Test is one of several methods for determining whether or not correlation symptoms are present (DW Test). When doing a regression analysis, one may look for signs of autocorrelation in the residual values, also known as prediction errors, by administering the Durbin-Watson Test. Basedecision making using the Durbin-Watson test is as follows(Ghozali, 2021):

1. If the D- value is less than -2, it indicates that positive autocorrelation has occurred.
2. If the D-value is between -2 and 2, it indicates that there is no autocorrelation.
3. Negative autocorrelation is indicated by a D- value exceeding +2.

e. Linearity Test

The purpose of the linearity test is to establish the existence of a substantial linear connection between two variables. Linear regression and correlation analysis often require this test as a precondition. Use of SPSS's Test for Linearity at the 0.05 level of significance for the tests. If the significance level (Linearity) is more than 0.05, we say that the connection between the two variables is linear. According to(Ghozali. I, 2016) The purpose of a linearity test is to verify the accuracy of the model specifications. The connection between the dependent and independent variables should be linear for good data.

Multiple Regression Analysis

When doing research with the aim of predicting the condition (up or down) of a dependent variable, multiple regression analysis is used. In this method, the

dependent variable's values are potentially affected by two or more independent variables that serve as predictor factors. (Sugiyono, 2018). The hypothesis may be accepted or rejected based on the regression coefficients obtained using multiple regression analysis. (Ghozali. I, 2016).

In order to determine how the independent factors impacted the dependent variables, this research used multiple regression analysis. This is the equation that describes the multiple linear regression model:

$$Y = \alpha + \beta_1 \ X_1 \ + \ \beta_2 \ X_2 \ + \ \beta_3 \ Z \ + e$$

Information:

Y = Individual taxpayer compliance

X_1 = Digital tax

X_2 = Taxpayer awareness

α = Constant

β = Regression coefficient

e = *error*

To verify the hypothesis, we shall do a T test. The T-test detects if each independent variable affects the dependent variable and the amount to which each independent variable explains the variance in the dependent variable at the 0.05 level of significance. (Ghozali, 2017). The basis for making the decision is as follows:

1) If tcount <- ttable then H0 is accepted.

2) If tcount > ttable and or -tcount >- ttable then H0 is rejected.

If H0 is rejected, then the independent variable has a significant influence on the dependent variable. If, on the other hand, we accept H0, then might say that the independent variable has no bearing on the dependent variable.

Moderated Regression Analysis (MRA)

Independent factors that moderate the effect of other independent variables on the dependent variable are known as moderators. (Ghozali, 2018). When two or more independent variables are multiplied in the regression equation, a particular application of multiple linear regression called MRA or an interaction test is performed. The regression equation model to be studied is as follows:

$$Y = \alpha + \beta_1 \ X_1 \ + \ \beta_2 \ X_2 \ + \ \beta_3 \ X1 * Z + \beta_4 \ X2 * Z + e$$

Information:

Y = Individual taxpayer compliance

α = Constant

β = Regression coefficient

X_1 = Digital tax

X_2 = Taxpayer awareness

Z = Tax socialization

X1*Z = Digital Tax * Moderation of tax socialization

X2*Z = Taxpayer awareness * Tax socialization moderation

e = error

You can see how much of an impact Tax Socialization has as a moderating variable on the impact of the independent variable on the dependent variable by using the MRA test. By considering:

1) If tcount <- ttable then H0 is accepted.

2) If tcount > ttable and or -tcount >- ttable then H0 is rejected.

If H0 is accepted, then the Digital Taxation variable does not moderate the influence of the independent variable on the dependent variable. Conversely, if Ha is rejected, then the Digital Taxation variable moderates the influence of the independent variable on the dependent variable..

Termination Coefficient (R2)

According to (Ghozali. I, 2016) argues that The degree to which one variable can account for variation in another is indicated by the coefficient of determination (R2). Variables other than zero and one are possible for the coefficient of determination. By examining the overall coefficient of determination (R2), one may see the extent to which the independent variables in this multiple linear model contribute to the dependent variable. As the value of the obtained (R2) becomes closer to one, it may be concluded that the model provides a better explanation of the connection between the dependent and independent variables. On the other side, the strength of the relationship between the independent and dependent variables decreases as (R2) gets closer to zero.

The research used the Adjusted R Square as its coefficient of determination due to the presence of more than two independent variables. The coefficient of determination provides a numerical figure, often stated as a percentage, that

indicates the extent to which various X factors contribute to the fluctuation of the Y variable's rise and fall.

Although a positive value for Adjusted R Square (R2) is preferred, in practice, it is possible for the value to be negative. According to (Ghozali. I, 2016) When doing an empirical test, if the Adjusted (R2) value comes out negative, then it is assumed to be zero. Mathematically if the R2 value = 1 then Adjusted (R2) = 1 and has a positive value, while if the R2 value = 0 then Adjusted (R2) = (1-k) (nk) and will have a negative value.

RESULTS AND DISCUSSION

The Influence of Digital Tax on Individual Taxpayer Compliance

Digital tax is a tax innovation that provides easy-to-use features to government taxpayers, such as tax reporting and payment in the form of online tax service applications and internet networks.(Tambun et al., 2020). The following is a table of multiple linear regression test results:

Table 4. Multiple Linear Regression Test Results

Coefficientsa				
Model	Unstandardized Coefficients		Sig.	Information
	B	Std. Error		
1 (Constant)	39,255	3,939	,000	
X1	,141	,074	,058	No effect
X2	,524	,127	,000	Significant Positive Impact
a. Dependent Variable: Y				

Source: SPSS 26, 2024 (Processed data)

The multiple linear regression equation mentioned before may be understood from table 4 in the following way:

$$Y = 39,255 + 0,141DP + 0,524KWP + e$$

The results of testing the first hypothesis (H1) regarding the influence of digital taxation on individual taxpayer compliance from the results of analysis 4 which states digital tax (X_1) has no effect on wpop compliance (Y) with a significance level of 0.058 > 0.05 with a positive no effect. So the hypothesis (H1) is rejected and it can be concluded that digital taxation has no effect on wpop compliance. This means that taxpayers still do not understand the digital tax system,

so that taxpayers also do not understand how to calculate and pay taxes.(Septarini, 2024). In this study, digital taxation has no effect. This is because Many individual taxpayers may not have adequate knowledge of the digital tax system. Lack of understanding of technology or fear of errors in using digital platforms can make them reluctant to use it, so that compliance does not increase. In addition, several other factors can also occur, such as in some areas the digital infrastructure may not be adequate. Limited access to the internet or digital devices can hinder the use of the digital tax system, especially in rural or remote areas.(Suharsono, 2018).

The Influence of Taxpayer Awareness on Individual Taxpayer Compliance

According to (Nasution, 2016) The attitude of taxpayers who are aware of their tax responsibilities and are prepared to fulfill them by declaring all income honestly and paying their fair share in line with the law is known as taxpayer awareness.

The results of testing the second hypothesis (H2) regarding the influence of taxpayer awareness on individual taxpayer compliance from the results of analysis 4 which states taxpayer awareness (X)2) has an effect on wpop compliance (Y) with a significance level of 0.000 <0.05 with a significant positive effect. Therefore, we accept hypothesis (H2) and draw the conclusion that taxpayer knowledge influences wpop compliance. This indicates that taxpayer compliance increases as taxpayer knowledge rises. (Amalia et al., 2023). In this study, taxpayer awareness has a significant positive influence, because Conscious taxpayers tend to have a better understanding of tax regulations. They know their obligations, such as tax payment and reporting schedules, as well as the benefits of complying with applicable tax regulations. The results of this study are in line with research conducted (Yoga & Goddess, 2022), (Ardwianto et al., 2017), as well as (Situmeang, Mis Fertyno, 2021) Taxpayer awareness has a positive effect on taxpayer compliance.

Tax Socialization Moderates the Influence of Digital Tax on Individual Taxpayer Compliance

According to (Yuliasari, 2019) Tax socialization plays a crucial role in enhancing taxpayer compliance because it provides taxpayers with knowledge and understanding of tax provisions, both directly and indirectly. This knowledge and understanding allows taxpayers to regularly pay and report their tax obligations.

Table 5. Moderated Regression Analysis Test Results

Model		Unstandardized Coefficients		Sig	Note
		B	Std. Error		
1	(Constant)	39,255	3,939	,000	
	X1	,141	,074	,058	No effect
	X2	,524	,127	,000	Significant Positive Impact
	X1.Z	,003	,023	,060	No effect
	X2.Z	-,111	,048	,023	Significant Positive Impact

Source: SPSS 26, 2024 (Processed data)

The results of the third hypothesis test (H3) from the analysis results in table 5 which states the level of significance of the Digital Taxation moderation variable moderated by tax socialization shows a value of 0.060 which means its significance is > 0.05. With no effect in the direction. These results indicate that the research that proposed the third hypothesis (H3), namely tax socialization moderates the relationship between Digital Taxation and individual taxpayer compliance, is rejected.

This means that the more frequently tax socialization is held, it does not necessarily mean that individual taxpayers will be more compliant in reporting their taxes.(Sari et al., 2020).Even though socialization is carried out, if there is no sufficient effort to improve taxpayer knowledge and skills in using the digital system, then the level of compliance remains low.

Tax Socialization Moderates the Influence of Taxpayer Awareness on Individual Taxpayer Compliance

Tax socialization is an activity to socialize tax regulations and tax information so that it can be understood and implemented simply in its implementation.(Sari, 2021). With the existence of tax socialization, taxpayers will get understanding, information, and guidance so that it can increase taxpayer awareness of individual taxpayer compliance.

The results of the fourth hypothesis test (H4) are presented in table 5, which indicates that tax socialization moderates the moderating variable of taxpayer awareness. The Sig 0.023, which < 0.05, and the effect is significant and positive. Based on these findings, the fourth hypothesis (H4) put up by the researchers is correct: tax socialization may reduce the connection between taxpayer knowledge and individual taxpayer compliance.

This means that with the existence of sEffective socialization conveys accurate and relevant information in a way that is easy for taxpayers to understand. (Lestari, TY et al, 2022). With better understanding, taxpayers are more likely to feel confident and able tofulfill their tax obligations.

CONCLUSIONS AND RECOMMENDATIONS

Conclusion

Tax socialization moderates the influence of taxpayer awareness on individual taxpayer compliance at the Lamongan Regency Primary Tax Service Office. So this research accepts the fourth hypothesis (H4) proposed. Research out of the Lamongan Pratama Tax Service Office looked at how tax socialization moderated the relationship between taxpayer knowledge and compliance with digital taxes, as well as the effects of digital taxes on taxpayer compliance. after which we may derive the conclusion: (1) Digital tax has no effect and is not significant on individual taxpayer compliance at the Pratama Tax Service Office of Lamongan Regency. So this study rejects the first hypothesis (H1) proposed. (2) Individual taxpayer compliance at Lamongan Regency's Pratama Tax Service Office is positively and significantly impacted by taxpayer knowledge. The results of this investigation support the second hypothesis (H2). (3) There is no moderating effect of tax socialization on the impact of digital tax on taxpayer compliance.at the Lamongan Regency Pratama Tax Service Office. This research therefore disproves the third hypothesis (H3). (4) The effect of taxpayer knowledge on taxpayer compliance may be attenuated by tax socialization.at the Lamongan Regency Pratama Tax Service Office. So this study accepts the fourth hypothesis (H4) proposed.

Suggestion

The author realizes that there are still limitations that arise in the implementation of this research. Therefore, the results of this study are not yet said to be perfect. However, this research is expected to provide contributions to all parties.

Based on the results of the research conducted and the limitations of the problems in the research, the suggestions that the researcher can convey are as follows: (1) For KPP Pratama Lamongan, it is expected to provide responsive and satisfactory services, so that taxpayers will have the willingness to pay

their tax obligations. In addition, it is also expected to conduct socialization related to the tax payment system, so that it will increase taxpayers' tax knowledge and of course they will better understand how the tax system works and feel that paying taxes is easy because the system has been provided with ease in making tax payments. (2) The researcher's recommendation for further research is that due to limitations in obtaining data and especially for secondary data, further research should examine more deeply the more effective tax socialization methods used at KPP Pratama Lamongan. The results can be used as additional input to KPP Pratama Lamongan regarding the more effective tax socialization methods used at KPP Pratama Lamongan

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