Determinants of SME Tax Reporting Compliance: Roles of Digitalization Tax and Tax Knowledge

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Abstract: *This research is fundamentally motivated by the ongoing phenomenon of the relatively low tax ratio in Indonesia. This condition indicates that state tax revenue is not yet optimal, especially from the small and medium enterprise (SME) sector which largely dominates the national economy. The government continuously strives to enhance tax compliance, notably through the modernization of digital-based tax administration systems. Consequently, this study aims to analyze and empirically prove the effect of tax digitalization and tax knowledge levels on tax reporting compliance among SME actors in the East Java region. A quantitative approach was systematically employed for this investigation. Primary data was collected via questionnaires directly distributed to 99 SME respondents operating in East Java. The sampling technique utilized was the accidental sampling method, with the precise sample size determined by the Lemeshow formula. Furthermore, data analysis was meticulously conducted using Partial Least Square - Structural Equation Modeling (PLS-SEM) through SmartPLS software. The empirical findings reveal an R-Square value of 0.627, meaning the independent variables successfully explain 62.7% of the dependent variable's variance. Crucially, the study proves that tax digitalization has a positive and highly significant impact on tax reporting compliance. Furthermore, the level of tax knowledge also significantly and positively influences tax reporting compliance. The practical implication of this research strongly suggests that accessible digital tax systems and adequate taxpayer understanding are absolutely crucial factors in encouraging SME actors to consistently fulfill their tax reporting obligations.*

INTRODUCTION

Tax revenue is a fundamental source of government income and an essential instrument for financing national development. One commonly used indicator to assess tax performance is the tax ratio, which measures the proportion of tax revenue relative to gross domestic product (GDP). A higher tax ratio reflects a more effective tax collection system, whereas a lower ratio indicates suboptimal revenue performance (Purnomo, 2023). In Indonesia, the tax ratio remains relatively low, recorded at 10.08% in 2024 compared with 10.31% in 2023 (Wildan, 2025), suggesting that the country has not yet fully optimized its tax potential. This condition may hinder the government's capacity to finance public expenditure and development programs.

One contributing factor to this issue is the dominance of the informal sector in the national labour structure. Data from the Central Statistics Agency indicate that 59.11% of Indonesia's workforce operates in the informal sector, which is generally not fully integrated into the taxation system and tends to demonstrate lower compliance levels (Damayanti, 2024) . This phenomenon highlights the importance of small and medium enterprises (SMEs), as they represent a substantial segment of the business population. Although approximately 1.6 million SMEs are registered as taxpayers, only about 653,000 fulfilled their final income tax obligations in 2024, indicating a compliance ratio of around 40.8% (Tamba, 2025) .The gap between registered taxpayers and those who actually comply with tax obligations suggests persistent challenges in achieving optimal tax reporting compliance.

East Java, as one of the provinces with a large number of SMEs, illustrates this issue clearly. According to official statistics, there were more than 100,000 SME units operating across districts and cities in the region in 2024 (BPS, 2024). These enterprises operate predominantly in trade, food processing, textiles, and service sectors, which play a crucial role in employment generation and regional economic activity. Ministry of Finance Indonesia reports, although the manufacturing sector contributes the largest portion of tax revenue in East Java, trade and service sectors dominate in terms of business population and workforce absorption. Therefore, understanding tax compliance behaviour in these sectors is essential for strengthening regional tax performance.

From a theoretical perspective, taxpayer compliance behavior can be explained using the Theory of Planned Behavior (TPB), developed by Ajzen (1991). In the context of taxation, this theory suggests that compliance decisions are shaped by taxpayers' perceptions, social influences, and their perceived ability to fulfill tax obligations (Kodriyah, Khasanah, & Burhanudin, 2024). Tax digitalization is closely related to these dimensions because digital systems may influence taxpayers' attitudes toward tax administration and enhance perceived behavioral control by simplifying procedures and improving accessibility. Digitalization is expected to enhance transparency, reduce administrative complexity, and improve taxpayer accessibility. However, its effectiveness depends largely on taxpayers' ability to understand and utilize the system. Limited digital literacy and inadequate access to technological infrastructure may hinder taxpayers from fully complying with their reporting obligations (Siagian & Karsam, 2025).

In addition to technological factors, tax knowledge is widely recognized as a key determinant of compliance behaviour. Taxpayers who possess a better understanding of tax regulations and procedures tend to exhibit higher levels of compliance because they are more aware of their rights and obligations (Kartikasari & Yadnyana, 2020). Conversely, insufficient knowledge may result in unintentional non-compliance caused by misunderstanding regulatory requirements. Previous studies have examined various determinants of tax compliance; however, empirical evidence that simultaneously analyses digital taxation and tax knowledge within the context of SME tax reporting compliance remains limited, particularly from the perspective of employees responsible for tax reporting within SMEs.

Based on this research gap, this study aims to analyse the determinants of SME tax reporting compliance by focusing on the roles of tax digitalization and tax knowledge among SME personnel involved directly in tax reporting activities. The findings are expected to provide empirical insights that can support policymakers in designing strategies to improve tax compliance through digital system enhancement and taxpayer education initiatives.

LITERATURE REVIEW

Theory of Planned Behavior (TPB)

This research is underpinned by the Theory of Planned Behavior (TPB) developed by Ajzen (1991). TPB postulates that an individual's behavior is influenced by intention, which is shaped by three primary factors: attitude toward the behavior, subjective norms, and perceived behavioral control (Kodriyah, Khasanah, & Burhanudin, 2024). In the context of this study, TPB is utilized to understand how taxpayers' attitudes toward their tax obligations are influenced by the perceived ease of digital systems and their comprehension of taxation. A subjective evaluation of this ease of use and knowledge will formulate the taxpayers' intention to comply with tax reporting regulations.

Tax Reporting Compliance

Tax reporting compliance refers to the behavior of taxpayers in fulfilling their tax obligations accurately and comprehensively. Based on compliance theory, taxpayers are considered compliant if they understand all tax provisions, accurately fill out the Annual Tax Return (SPT) forms, precisely calculate the tax payable, as well as report and pay on time (Dewi, Putra, & Dicriyani, 2022).

Tax Digitalization

Tax digitalization is an online-based tax service innovation initiated by the government designed to facilitate tax reporting and payment. Through digitalization, the entire taxation process is integrated into an electronic system efficiently and transparently (Manuain & Tuati, 2024). This system directly reduces taxpayers' operational barriers in fulfilling their administrative obligations.

Level of Tax Knowledge

The level of tax knowledge pertains to the extent to which taxpayers comprehend various aspects related to taxation, including regulations, reporting procedures, types of taxes, tax rates, deadlines, and applicable sanctions (Kartikasari & Estiningrum, 2022). Adequate knowledge can mitigate the uncertainty and apprehension that often lead to non-compliance, thereby enhancing taxpayers' awareness to report their taxes accurately.

Hypothesis Development

The Effect of Tax Digitalization on Tax Reporting Compliance

From the perspective of TPB, tax digitalization is associated with the dimensions of attitude and perceived behavioral control. Tax digitalization offers convenience, time efficiency, and transparency. A positive experience regarding the ease of digital systems (such as e-Filing and e-Billing) will increase taxpayers' confidence in their ability to control their tax reporting process (perceived behavioral control). Previous studies by Barri & Hidayat (2025), demonstrated that tax digitalization has a positive and significant effect on reporting compliance (Barri & S, 2025). Therefore, the first hypothesis is formulated as follows:

H1: Tax digitalization has a positive effect on SME tax reporting compliance.

The Effect of Tax Knowledge on Tax Reporting Compliance

Within the TPB framework, a high level of tax knowledge will foster a positive attitude and enhance subjective norms that support reporting compliance. Taxpayers who possess a high level of tax knowledge will better understand their rights and obligations, and feel capable of fulfilling them correctly, which in turn strengthens their intention to comply. Previous research by Kesaulya et al. (2022), confirmed that a profound understanding of tax regulations improves tax reporting compliance (Kesaulya, Pesireron, Situmeang, & Nusi, 2022) . Therefore, the second hypothesis is formulated as follows:

H2: Tax knowledge has a positive effect on SME tax reporting compliance.

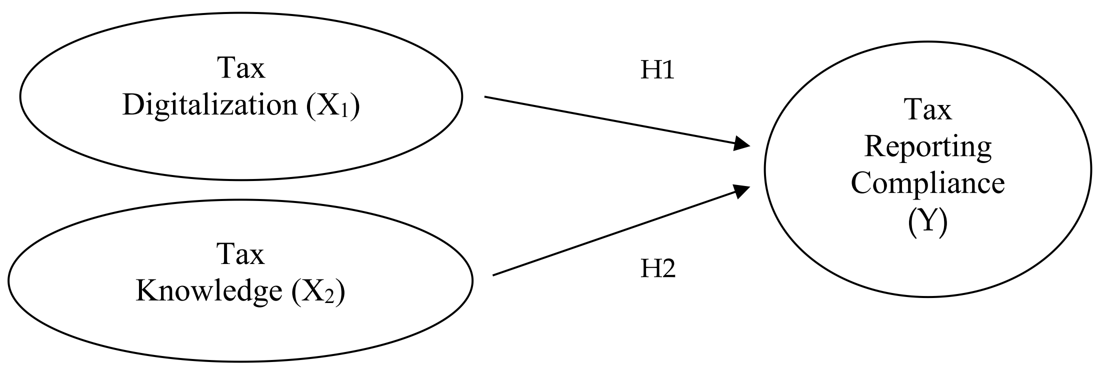

Figure 1. Conceptual Framework

METHOD

This study employed a quantitative research design to examine the effects of tax digitalization and tax knowledge on SME tax reporting compliance. The study utilized primary data collected directly from respondents through structured questionnaires. The target population consisted of SME employees in East Java who are directly involved in tax reporting activities. Given the highly dynamic nature of this population and the inability to identify its exact number (infinite population), the minimum sample size was calculated using the Lemeshow (1990) formula as follows:

$n = (Z^2 \times P \times Q) / E^2$

By applying a 95% confidence level (Z = 1.96), a maximum population proportion (P = Q = 0.5), and a 10% margin of error (E = 0.10), the calculation yielded a minimum threshold of 97 respondents. During the implementation, data was collected from 99 respondents selected through a purposive sampling technique (specifically targeting managers or employees responsible for tax reporting).

Primary data collection was executed through a hybrid approach, incorporating both offline (direct visits) and online methods (utilizing Google Forms and the Populix survey platform). The measurement instrument employed was a closed-ended questionnaire utilizing a 5-point Likert scale.

Table 1. Likert Scale

SCORE/SCALE	RESPONSE	ABBREVIATION
1	Strongly Disagree	SD
2	Disagree	D
3	Neutral	N

4	Agree	A
5	Strongly Agree	SA

The dependent variable in this study was tax reporting compliance (Y), defined as the level of SME adherence to tax reporting obligations reflected in accuracy, completeness, and timeliness in submitting tax reports in accordance with applicable regulations. The independent variables consisted of tax digitalization and tax knowledge. Tax digitalization (X1) refers to the use of digital technology in tax administration services that facilitates reporting and payment processes through integrated online systems. Tax knowledge (X2) represents the extent to which respondents understand taxation aspects, including regulations, reporting procedures, tax types, applicable rates, and legal obligations. All variables were measured using a five-point Likert scale ranging from strongly disagree to strongly agree to capture respondents' perceptions and attitudes toward each construct.

Data analysis was conducted using Structural Equation Modeling based on Partial Least Squares (PLS-SEM) with the assistance of SmartPLS software. This analytical technique was selected because it is suitable for predictive research models, allows simultaneous analysis of relationships among latent variables and their indicators, and does not require strict normal data distribution assumptions. Prior to hypothesis testing, descriptive statistical analysis was performed to provide an overview of respondent characteristics and response patterns.

The analytical procedure is divided into two main stages: the evaluation of the measurement model (Outer Model) and the structural model (Inner Model). The Outer Model evaluation includes tests for convergent validity (outer loading > 0.60), discriminant validity (Average Variance Extracted/AVE > 0.50), and construct reliability using Composite Reliability and Cronbach's Alpha (> 0.70). Subsequently, the Inner Model evaluation is conducted by assessing the coefficient of determination (R-Square) and performing hypothesis testing via a bootstrapping procedure at a 5% significance level (t-statistic > 1.96 and P-value < 0.05).

RESULT AND DISCUSSION

Respondent Characteristics and Descriptive Analysis

This study involved 99 respondents responsible for tax administration in SMEs within the East Java region. Based on demographic data, the majority of respondents are domiciled in Surabaya (42.4%) and operate in the trading sector (36.4%). The respondents are predominantly male (61.6%) and fall within the productive age range of 26–35 years (48.5%). Academically and professionally, the majority hold a Bachelor's degree (S1) (66.7%) with a working tenure of 4–6 years (43.4%), and occupy crucial positions such as managers/supervisors (39.4%) and finance/tax staff (34.3%). Furthermore, the descriptive analysis of the questionnaire indicators reveals that respondents have a highly positive perception of tax digitalization (mean score of 4.32), level of tax knowledge (mean score of 4.27), and tax reporting compliance (mean score of 4.27). This is consistently reflected in the dominance of respondent answers falling into the 'agree' and 'strongly agree' categories.

Measurement Model Evaluation (*Outer Model*)

The evaluation of the measurement model was conducted through an iterative refinement process to ensure robust convergent validity. Indicators were required to have an outer loading value exceeding the 0.60 threshold. During this process, six indicators (Y.4, Y.3, X1.6, X3.3, X3.6, and X3.1) were sequentially excluded as they failed to meet the minimum loading requirements.

After the refinement, all remaining indicators in the final model achieved outer loadings > 0.60. Additionally. Convergent validity is assessed using outer loading factors. An indicator is considered to satisfy convergent validity if its loading factor is > 0.60.

Table 2. Convergent Validity Test Results (*Outer Loadings*)

Variable	Item	Outer Loading
Tax Digitalization (X_1)	X1.1	0,691
	X1.2	0,722
	X1.3	0,634
	X1.4	0,775
	X1.5	0,764
Tax Knowledge (X_2)	X3.2	0,926
	X3.5	0,934
Tax Reporting Compliance (Y)	Y.1	0,759
	Y.2	0,776
	Y.5	0,818
	Y.6	0,853

Based on Table 2, all indicators in the final model meet the validity criteria. Although most indicators show excellent quality (> 0.70), 1 indicator (X1.1) remains within the acceptable range of 0.60 to 0.70.

Discriminant Validity

Discriminant validity ensures that a construct is empirically unique. This is tested using the Average Variance Extracted (AVE) and Cross Loadings. An AVE value > 0.50 is considered satisfactory. The Average Variance Extracted (AVE) for all constructs surpassed the 0.50 threshold, confirming that the model possesses strong convergent validity.

Table 3. Average Variance Extracted (AVE)

	Average Variance Extracted (AVE)
Tax Digitalization (X_1)	0,517
Tax Knowledge (X_2)	0,865
Tax Reporting Compliance (Y)	0,644

Based on Table 3, the AVE value results for the indicator block measuring the construct can be stated to have good discriminant validity because the AVE value is > 0.5. This means that all variable constructs are stated to have good discriminant validity.

Table 4. The Cross-Loading Analysis

Indicator	Tax Digitalization (X_1)	Tax Knowledge (X_2)	Tax Reporting Compliance (Y)
X1.1	0,691	0,141	0,487
X1.2	0,722	0,413	0,410
X1.3	0,634	0,104	0,396
X1.4	0,775	0,582	0,680
X1.5	0,764	0,535	0,602
X3.2	0,442	0,926	0,570
X3.5	0,547	0,934	0,601
Y.1	0,563	0,335	0,759
Y.2	0,539	0,679	0,776
Y.5	0,590	0,441	0,818
Y.6	0,679	0,531	0,853

Based on Table 4. the cross-loading analysis, confirms that each indicator has a higher correlation with its own construct than with other constructs in the model, thus satisfying discriminant validity.

Construct Reliability

Reliability proves the consistency of the research instrument. A variable is considered reliable if its Cronbach's Alpha and Composite Reliability values are > 0.70.

Table 5. Reliability Results

	Cronbach Alpha	*Composite Reliability*
Tax Digitalization (X_1)	0,770	0,842
Tax Knowledge (X_2)	0,845	0,878
Tax Reporting Compliance (Y)	0,815	0,928

Based on Table 5, all variables in this study demonstrate high reliability, indicating that the measurement items are highly consistent and adequate for measuring the latent constructs.

Evaluation of the Structural Model (Inner Model)

The structural model evaluates the predictive capability and the causal relationships between latent variables. Based on the estimated path coefficients, the structural equation is as follows:

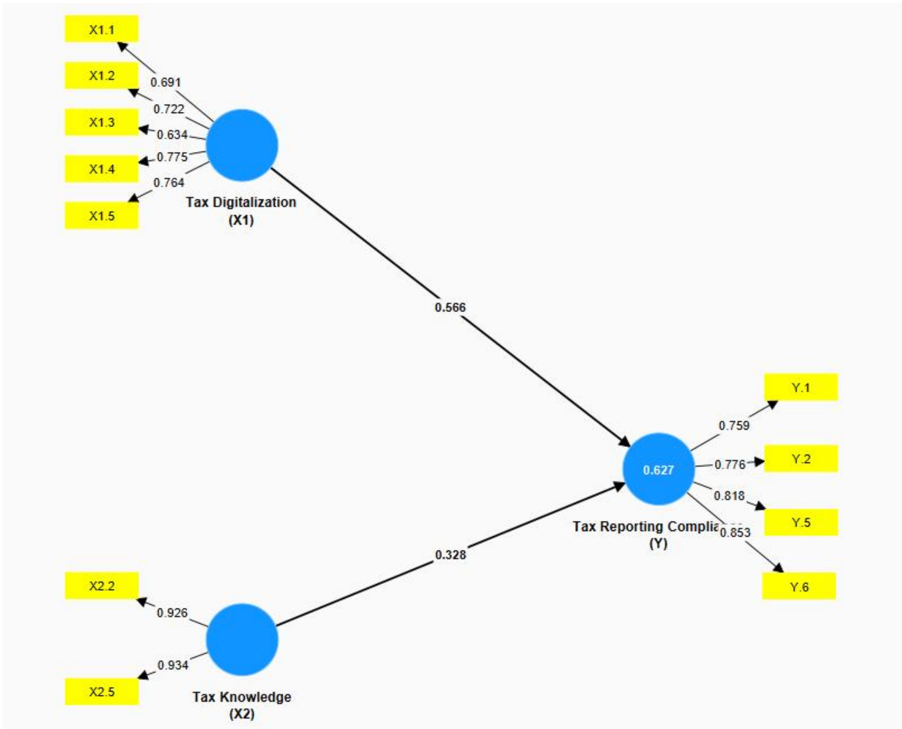

Figure 3. Final Structural Model Path Coefficients

$$Y = 0,567\ X_1 + 0,328\ X_3$$

The equation indicates that both **Tax Digitalization (X1)** and **Tax Knowledge (X2)** have a positive influence on Tax Reporting Compliance.

The coefficient of determination (R-Square) test was conducted to measure the model's ability to explain variations in the dependent variable. The test results showed an R-Square value of 0.627 with an Adjusted R-Square value of 0.619. This Adjusted R-Square value of 0.619 indicates that the combination of independent variables consisting of Tax Digitalization and Tax Knowledge Level together is able to explain variations in Tax Reporting Compliance of SMEs in East Java by 61.9%. Meanwhile, the remaining variance of 38.1% is explained by other factors or variables not included in this research model. This figure indicates that the structural model has a predictive power that falls into the moderate category and is strong enough to explain the phenomenon of tax reporting compliance.

Hypothesis Testing

Hypothesis testing was conducted via the bootstrapping procedure with 5,000 resamples.

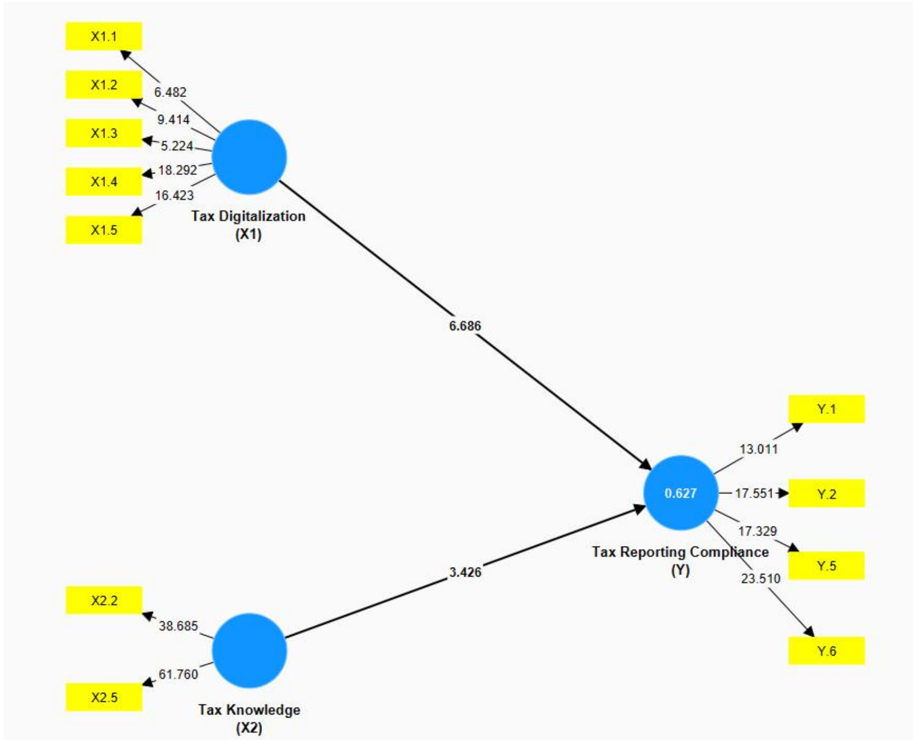

Figure 4. Bootstrapping Results

Table 7. Summary of Hypothesis Testing Results

Hypothesis	Variable	Original Sample (O)	T Statistics (|O/STDEV|)	P Value	Result
H_1	Tax Digitalization (X_1) -> Tax Reporting Compliance (Y)	0,566	6,686	0,000	Significant
H_2	Tax Knowledge (X_2) -> Tax Reporting Compliance (Y)	0,328	3,426	0,001	Significant

Discussion

The Influence of Tax Digitalization on Tax Reporting Compliance

The results of the hypothesis test demonstrate that tax digitalization has a positive and significant impact on SME tax reporting compliance in East Java. This finding indicates that the more optimal the use of information technology by the Directorate General of Taxes (DGT) through modern systems such as e-Filing, e-Billing, and DJP Online, the higher the level of compliance among business actors.

From the perspective of the Theory of Planned Behavior (TPB), this ease of digital access plays a crucial role in improving taxpayers' perceived behavioral control. SMEs perceive that the current tax reporting process is no longer complicated, does not take up their business operational time, and is free from lengthy bureaucratic red tape. The flexibility of administrative reporting, accessible anytime and anywhere, provides a positive stimulus. This directly shapes the perception of ease, significantly boosting taxpayer compliance intentions and behavior.

The Influence of Tax Knowledge on Tax Reporting Compliance

This study found a positive and significant effect of tax knowledge level on reporting compliance. These results clearly demonstrate that tax literacy is an essential foundation for fostering voluntary compliance. MSMEs with a comprehensive understanding of basic regulations, tax rate application, tax return filing procedures, and late-filing penalties are proven to possess significantly more mature internal awareness.

Adequate knowledge is highly effective in minimizing the risk of administrative errors and procedural confusion often experienced by the general public. This understanding leads to increased taxpayer self-efficacy. They become more confident, independent, and proactive in fulfilling their tax responsibilities without having to wait for a bill or warning from the tax authorities. Therefore, increased tax literacy is directly proportional to increased reporting compliance among business actors in the field.

CONCLUSION

This study provides empirical support for the Theory of Planned Behavior (TPB) in explaining SME tax reporting compliance within the context of digital tax administration reform. The findings confirm that tax digitalization significantly and positively influences tax reporting compliance, indicating that technological facilitation enhances taxpayers' perceived behavioral control. When digital systems are accessible, integrated, and administratively efficient, SME personnel perceive tax reporting as more manageable and less burdensome, thereby strengthening both intention and actual compliance behavior. This highlights the importance of institutional and technological design in shaping compliant conduct.

Furthermore, tax knowledge significantly improves tax reporting compliance. Within the TPB framework, knowledge functions as an internal cognitive resource that reinforces positive attitudes and strengthens perceived behavioral control. Taxpayers who understand tax regulations, reporting procedures, and legal obligations are more confident and accurate in fulfilling their responsibilities. Thus, compliance behavior emerges from the interaction between structural facilitation (digitalization) and cognitive readiness (knowledge).

The structural model explains 61.9% of the variance in tax reporting compliance, indicating substantial explanatory power while also suggesting that compliance remains influenced by other behavioral and contextual factors. Theoretically, this study extends the application of TPB in taxation research by positioning digital infrastructure as a structural enhancer of perceived behavioral control and tax knowledge as a cognitive determinant of compliance.

For future research, scholars are encouraged to incorporate additional variables such as trust in tax authorities, perceived fairness of the tax system, enforcement intensity, technological literacy, or organizational governance factors to develop a more comprehensive compliance model. Expanding the research scope to different regions, business scales, or longitudinal designs may also provide deeper insights into the sustainability of digital tax reforms. Moreover, future studies may employ mixed-method approaches to capture behavioral nuances that cannot be fully explained through quantitative modeling alone.

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