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THE EFFECT OF APPLYING E-SYSTEMS TAX ON TAXPAYERS' INDIVIDUAL COMPLIANCE

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ABSTRACT

Background: In order to support the achievement of trust and transparency in increasing tax compliance, one of the efforts made by the Directorate General of Taxes is to change policy, namely if previously tax collection was only carried out by an official assessment system, now a self-assessment system is applied. The implementation of this self-assessment system is also supported by the implementation of the e-Taxation System which consists of e-Registration, e-SPT, e-Filing, and e-Billing.
Aim: The purpose of this study was to determine whether there was an effect of the implementation of the taxation e-System consisting of e-Registration, e-SPT, e-Filing, and e-Billing on the compliance of individual taxpayers at KPP Pratama Surabaya Pabean Cantikan.
Method: This research uses a quantitative scientific approach by using primary data sources in the form of questionnaires and secondary data in the form of data from KPP Pratama Surabaya Pabean Cantikan. The questionnaires were processed as many as 100 with criteria according to research needs.
Findings: The results showed that e-Registration, e-Filing, and e-Billing had a significance value of <0.05 indicating a significant effect on individual taxpayer compliance at KPP Pratama Surabaya Pabean Cantikan. On the other hand, e-SPT has a significance value of > 0.05, indicating that it has no significant effect on individual taxpayer compliance at the KPP Pratama Surabaya Pabean Cantikan. This can be because e-SPT still has shortcomings such as being vulnerable to viruses so it can cause loss of tax data.

KEYWORDS

e-taxation system, e-registration, e-SPT, e-filing, e-billing, individual taxpayer compliance

INTRODUCTION

The technological developments we are experiencing today belong to the era of the Industrial Revolution 4.0. In its development, the Indonesian state has made various efforts in improving the welfare of the people. The improvement of people's welfare is obtained by good management of the State Budget (APBN). Where the country's largest source of state budget income is from taxes. This can be seen in the Realization of the State Revenue and Expenditure Budget as of November 31, 2021, that the source of state revenue from taxation amounted to Rp 1,159.39 trillion, the source of non-tax revenue reached Rp 349.17.00 trillion, while the revenue sourced from grants only reached Rp 1.40 trillion (Kemenkeu, 2021). Therefore, in order to improve tax compliance, the government took the initiative to carry out tax reform, where this tax reform is expected to increase public confidence with transparency and government services in tax management.

One of the policy changes made by the Directorate General of Taxes in order to achieve trust and transparency in improving tax compliance is that if in the past tax collection was only carried out officially assessment system, then now applied self-assessment system (Sarunan,

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2016). The implementation of a self-assessment system can make it easier for taxpayers to be able to calculate and report their taxes independently (Putra et al., 2021). In this era, almost all activities carried out by humans are accompanied by computerized technology intelligence. Therefore, in the field of tax administration, the Directorate General of Taxation has made improvements in governance, by starting to use the digital administration system.

The criticism and advice to the Directorate General of Taxes motivate the Directorate General of Taxes to decide to transform reporting towards digital. Therefore, almost all tax reporting activities except final income tax can be done digitally (Triwigati, 2012). Now taxpayers do not need to do the process of these activities manually because now activities such as registration to tax return reporting can be done through the taxation e-system consisting of e-Registration, e-SPT, e-Filing, and e-Billing applications and tax consultations can also be done electronically (Purnamasari & Wibowo, 2021). The reporting application has electronic filing identification number (e-FIN) intelligence so that the tax transaction process is more secure because it is automatically encrypted securely. The increase of taxpayers using this media is increasing every year. This has the impact of a decrease in the number of taxpayers who come to the Tax Service Office so as to reduce the number of long queues during the reporting process. Even some Tax Service Offices have begun to quiet taxpayers who report manually, both annual tax returns and tax returns.

Reporting from the DDTCnews page as much as 95.97% of annual notification letter (SPT) reporting is carried out online. Then based on data from the Directorate General of Tax Returns submitted manually there were about 312,669 or a decrease of about 23.31% compared to the realization in March 2019 which was recorded as many as 407,704 annual tax returns. So the submission of annual tax returns until March 2020 was recorded as many as 7.76 million annual tax returns. This number increased by 11.06% compared to the same period last year of 6.99 million annual tax returns. KPP Pratama Surabaya Customs Cantikan is one of the KPP that has a high compliance ratio of 79%. This is one of the considerations of researchers to conduct research at KPP Pratama Surabaya Customs Cantikan. In addition, KPP Pratama Surabaya Customs Cantikan has an excellent service quality assessment by taxpayers of 95.24% through its Instagram page. Therefore, researchers want to conduct research on "The Effect of Applying E-Systems Tax on Taxpayers' Individual Compliance."

Hypothesis

H_1: The effect of implementing e-Registration on the compliance of Private Taxpayers
H_2: The effect of implementing e-SPT on personal taxpayer compliance
H_3: The effect of e-Filing application on personal taxpayer compliance
H_4: The effect of e-Billing implementation on personal taxpayer compliance

Conceptual Framework

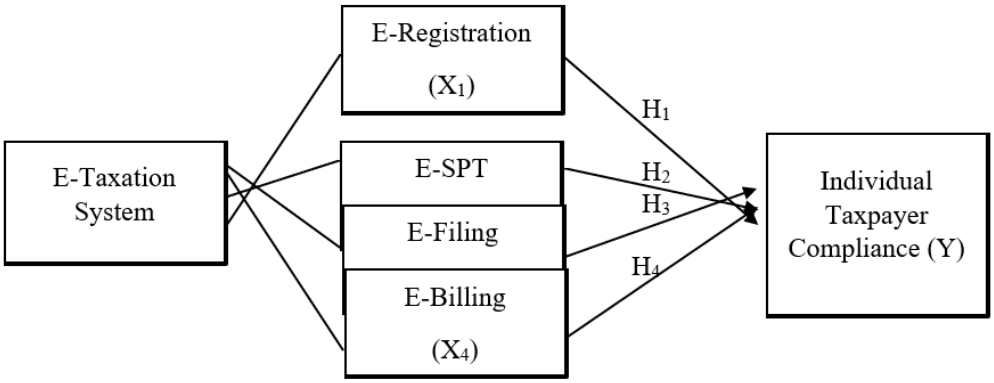


Figure 11. Partial Research Conceptual Framework
Source: Compiled by Researchers

METHOD

This research uses a quantitative scientific approach in the form of survey research by distributing questionnaires to respondents of certain criteria that researchers want. The primary data in this study is in the form of answers to questionnaires shared with respondents. While the secondary data in this study uses data about the profile information of KPP Pratama Surabaya Customs Cantikan, data on the number of Taxpayers registered at KPP Customs Cantikan, as well as data on the number of Taxpayers using tax e-Filing at KPP Pratama Surabaya Customs Cantikan.

The sampling technique that will be used in this study is purposive sampling, by means of the dissemination of questionnaires carried out online and physically at KPP Pratama Surabaya Customs Cantikan by complying with confidentiality protection provisions in accordance with the tax law.

The dependent variables of this study are Personal Taxpayer Compliance using 4 variables independent e-Registration (X_1), e-SPT (X_2), e-Filing (X_3), and e-Billing (X_4). The determination of the two types of variables aims to find out whether the existence of the tax application can increase the compliance of the Personal Taxpayer in paying his tax obligations. While the dependent variable in this waiting is the compliance of the private taxpayer (Y).

The number of samples in this study was determined using the Slovin formula:

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

Information:
n: Sample Size N : Population Size *e*: Error Tolerance

Here is a calculation to calculate the minimum sample number if the behavior of a population has not been addressed with a percentage of confidence of 90% and a percentage of errors of 10%. Where if the researcher determines from the number of population taxpayers of

Private Persons Registered at KPP Pratama Surabaya Customs Cantikan respondents with the formula Slovin:

$$n = \frac{22{,}576}{1+22.576(10\%)^2}$$

$$= \frac{22.576}{1+22.576(0{,}1)^2}$$

$$= 99.6$$

Measurement of research variables is carried out using the Likert scale where each category has a code.

Table 1. Code Giving on Questionnaire Answers

Answer	Code
Strongly Agree (SS)	5
Agree (S)	4
Neutral (N)	3
Disagree (TS)	2
Highly Disagreed (STS)	1

Source: Sugiyono (2015)

The data analysis method used in this study is a method of statistical analysis and multiple linear regression analysis using the IBM Software Statistical for Social Science (SPSS) Version 26 application. The types of tests performed are data quality tests, validity tests, reliability tests, classical assumption tests, normality tests, multicollinearity tests, heteroskedasticity tests, and hypothesis tests (Multiple linear regression analysis, determination coefficients, and partial t tests).

RESULTS AND DISCUSSION

Data on The Number of Registered Taxpayers at KPP Pratama Surabaya Customs Cantikan

Based on data sources from KPP Pratama Surabaya Customs Cantikan shows that from 2018 to 2020, there is an increase in the number of Taxpayers registered with KPP Pratama Surabaya Customs Cantikan, where the number of Taxpayers registered with KPP Pratama Surabaya Customs Cantikan in 2018 is as many as 23,190 Taxpayers, in 2019 as many as 24,278 Taxpayers, and in 2020 as many as 27,445 taxpayers. Where the number of Private Taxpayers registered at KPP Pratama Surabaya Customs Cantikan is as many as 22,576 Private Taxpayers and for the number of Taxpayers registered at KPP Pratama Surabaya Customs Cantikan subject to PP23 as many as 2,473 Taxpayers.

Data on The Amount of Tax Revenue at KPP Pratama Surabaya Customs Cantikan

Based on data sources from KPP Pratama Surabaya Customs Cantikan shows the amount of tax revenue at KPP Pratama Surabaya Customs Cantikan in 2017 amounted to Rp 969,452,786,608, in 2018 amounted to Rp 1,026,900,816,180, in 2019 Rp 1,099,564,687,683, and in 2020 amounted to Rp 921,344,132,974. Where the number of PP23 admissions at KPP Pratama Surabaya Customs Cantikan in 2020 amounted to Rp10,726,685,603.

Validity Test

A question item in a questionnaire is said to be valid if the calculated r-value which is the value of the Corrected item-total Correlation is greater than the r table and the significance value is smaller than 0.05. The value of r table in Gunawan's book (2018), namely r table = 0.195 (df = 100-2 = 98) with a significant level. In this study, all question items had a Corrected item-total Correlation value greater than the r table of 0.195 and a significance value smaller than 0.05 so that it could be declared valid.

Reliability Test

In the reliability test in Gunawan's book (2018) the data of an instrument questionnaire will be declared reliable if Cronbach's Alpha is greater than 0.60. In this study, all question items had Cronbach's Alpha values greater than 0.60 so they could be declared reliable.

Normality Test

According to Ghozali (2016), The normality test is a statistical test used to test the variable regression model studied whether it is the normal distribution or not by using One-Sample Kolmogorov Smirnov with the provisions if Asymp. Sig. > 0.05 then the distribution of the regression model is normal. In the results of the normality test using One-Sample Kolmogorov Smirnov showed the value of Asymp. Sig. 0.195 is greater than 0.05 so it can be declared normally distributed.

Multicollinearity Test

According to Ghozali (2016), if the tolerance number of a regression model is more than 0.1 and VIF is less than 10.00, means that there is no problem with multicollinearity. In this study, the results of the multicollinearity test showed that the tolerance value was greater than 0.1 and the VIF value was smaller than 10.00 so it could be stated that there was no problem with multicollinearity.

Heteroskedastity Test

In the heteroscedasticity test using Glejser according to Ghozali (2016), if independent variables are statistically significant in influencing dependent variables then there are indications of heteroskedasticity. This is observed from the probability of its significance above the confidence level of 5% or 0.05. The results of the heteroskedasticity test in this study showed a significance value (Residual Abs) greater than 0.05 so it can be declared that there is no heteroskedasticity.

Multiple Linear Regression Analysis

Multiple linear regression analysis in this study was conducted with the aim of examining whether there is a causal relationship between independent variables consisting of e-Registration, e-SPT, e-Filing, and e-Billing with dependent variables, namely personal taxpayer compliance. Here are the results of multiple linear analyses.

Table 2. Multiple Linear Regression Results

Coefficients[a]						
		Unstandardized Coefficients		Standardized Coefficients		
	Model	B	Std. Error	Beta	t	Itself.
1	(Constant)	1.410	.737		1.912	.059
	E-REGISTRATION	.196	.096	.210	2.035	.045
	E-SPT	.233	.120	.224	1.946	.055
	E-FILING	.252	.123	.253	2.055	.043
	E-BILLING	.244	.119	.255	2.042	.044
a. Dependent Variable: INDIVIDUAL TAXPAYER COMPLIANCE						

Source: Processed Data by Researchers Using SPSS Version 26

Table 3. Double Regression Linear Analysis Equation

$$Y = 1.410 + 0.196\ X_1 + 0.233\ X_2 + 0.252X3 + 0.244X4 + e$$

Source: Data Compiled by Researchers Themselves

Based on the above equation can be explained as follows:

1) The positive β constant value of 1,406 indicates that if the values (e-Registration (X_1), e-SPT (X_2), e-Filing (X_3), and e-Billing (X_4) have a constant value of 0 (zero), causing Personal Taxpayer Compliance (Y) to positively increase by 1,410 units;
2) The coefficient value β e-Registration regression (X_1) is positive at 0.196. The value indicates that if the application of e-Registration increases in one unit, the Personal Taxpayer Compliance variable (Y) has a positive increase of 0.196;
3) The coefficient value β regression e-SPT (X_2) is positive at 0.233. The value shows that if the application of e-SPT increases in one unit, the Variable compliance of Private Taxpayers (Y) has a positive increase of 0.233;
4) The regression coefficient value of the e-Filing β (X_3) is positive at 0.252. The value indicates that if the application of e-Filing increases in one unit, the Personal Taxpayer Compliance variable (Y) has a positive increase of 0.252; and
5) The regression coefficient value β e-Billing (X_4) is positive at 0.244. This value indicates that if the application of e-Billing increases in one unit, the Personal Taxpayer Compliance variable (Y) has a positive increase of 0.244.

Determination Coefficient Test (R^2)

The coefficient of determination (R) basically measures how far the ability of a model to explain dependent variables is the efficiency of processing tax data. According to Ghozali

(2016), the value of R has a range between 0 to 1. If the value of R is getting closer to I then it means that the greater the independent variable in describing the variation of the dependent variable, measured by the correlation coefficient (R). If the number R is above 0.5 then the correlation or relationship between independent variables and dependent variables is strong. Conversely, if the number R is below 0.5 then the correlation or relationship between independent variables and dependent variables is weak. The following is the result of the coefficient of determination.

Table 4. Determination Coefficient Value

Model Summary[b]				
Model	**R**	**R Square**	**Adjusted R Square**	**Std. Error of the Estimate**
1	.902[a]	.814	.806	1.798
a. Predictors: (Constant), E-BILLING, E-REGISTRATION, E-SPT, E-FILING				
b. Dependent Variable: INDIVIDUAL TAXPAYER COMPLIANCE				

Source: Processed data by researchers using SPSS Version 26

Based on table 4 it can be known that the determination coefficient value (R2) is 0.806 indicating that the variables e-Registration ($_{X1}$), e-SPT (X2), e-FILING ($_{X3}$), and e-Billing (X4) affect the Variable Compliance of Private Taxpayers (Y) by 80.6%, while the remaining 19.4% is influenced by other free variables not discussed in this study.

Partial Test (T-Test)

The T-test aims to determine the influence between independent variables, namely e-Registration, e-SPT, e-Filing, and e-Billing with dependent variables, namely Personal Taxpayer Compliance. According to Ghozali (2016), the T-test or Partial Test is a test performed to test the influence of each individual independent variable on its dependent variable. The measurement in this exposure is using measurements according to Ghozali (2016) if the significance level is smaller than 5% or 0.05 then the hypothesis is acceptable. The following are partial test results.

Table 5. Partial Test Result (Test T)

Free Variables	**T_{Count}**	**Significance Value**
E-Registration	2,035	0,045
E-SPT	1,946	0,055
E-Filing	2,055	0,043
E-Billing	2,042	0,044

Source: Processed Data By Researchers Using SPSS Version 26

Based on table 5 shows the partial test results (T Test) are as follows:

1) The e-Registration variable (X_1) has a calculated value of 2.035 > of t table which is 1.985, and has a significance value of 0.045. The value indicates that H_o was rejected and H1 was accepted. This shows that the implementation of e-Registration has a significant effect on personal taxpayer compliance (Y);

2) The variable e-SPT (X_2) has a calculated value of 1.946 < of t table which is 1.985 and has a significant value of 0.55. The value indicates that H_o was accepted and H_1 was rejected. This shows that the implementation of e-SPT has no significant effect on Personal Taxpayer Compliance (Y);
3) The e-Filing variable (X_3) has a calculated value of 2,055 > of t table which is 1.985 and has a significance value of 0.043. The value indicates that H_o was rejected and H1 was accepted. This shows that the application of e-Filing has a significant effect on personal taxpayer compliance (Y);
4) The e-Billing variable (X_1) has a calculated t value of 2,042 > of the t_{table} which is 1.985 and has a significance value of 0.044. The value indicates that H_o was rejected and H1 was accepted. This shows that the application of e-Billing has a significant effect on Personal Taxpayer Compliance (Y).

The Effect of E-Registration Implementation on Personal Taxpayer Compliance

Based on the results of the significance of the t-test, e-Registration (X_1) has a significance value of 0.045 meaning smaller than 0.05 so it can be concluded that partially e-Registration has a significant influence on the compliance of The Taxpayer of Private Persons. Based on the results of the test shows if the e-Registration variable research hypothesis (X_1) is accepted. This shows that e-Registration has a positive and significant influence on the level of compliance of Private Taxpayers. The positive influence indicates that if the implementation of e-Registration is getting higher, it causes the compliance of the Personal Taxpayer to be higher and vice versa if the implementation of e-Registration is getting lower, causing the compliance of the Private Taxpayer to be lower. The increasingly high implementation of e-Registration causes taxpayers to have a willingness to fulfill their tax obligations so as to improve the compliance of private taxpayers. The results of this study support the previous research, namely by Pratami, et al. (2017) entitled "The Effect of The Application of Taxation E-System on The Compliance of Taxpayers of Private Persons in Paying Taxes on KPP Pratama Singaraja.

Effect of E-SPT Application on Personal Taxpayer Compliance

Based on the results of the significance of the t-test, e-SPT (X_2) has a significance value of 0.055 meaning greater than 0.05 so it can be concluded that partially e-SPT does not have a significant influence on the compliance of Private Taxpayers. Based on the results of the test shows if the e-SPT (X_2) variable research hypothesis is rejected. This shows that e-SPT has no positive and significant effect on the level of compliance of Private Taxpayers. In other words, both the high and low implementation of e-SPT does not cause influence the high or low level of compliance of Private Taxpayers. This can be because there is still a lack of e-SPT such as still vulnerable to viruses that can cause data loss. The results of this study are in line with previous research, namely Astuti, et al (2020) entitled "The Effect of The Implementation of Tax E-System on The Compliance of Non-Employee Personal Taxpayers (Study at Surakarta Primary Tax Service Office. "

The Effect of E-Filing Implementation on Personal Taxpayer Compliance

Based on the results of the t-test significance, e-Filing (X_3) has a significance value of 0.043 meaning it is smaller than 0.05 so it can be concluded that partially e-Filing has a significant influence on the compliance of The Private Taxpayer. Based on the results of the test, it shows if the e-Filing variable research hypothesis (X_3) is accepted. This shows that e-Filing has a positive and significant influence on the level of compliance of Private Taxpayers. The positive influence indicates that if the implementation of e-Filing is getting higher, it causes the compliance of the Personal Taxpayer to be higher and vice versa if the implementation of e-Filing is getting lower, causing the compliance of the Private Taxpayer to get lower. The increasingly high application of e-Filing causes taxpayers to have a willingness to fulfill their tax obligations so as to improve the compliance of private taxpayers. The results of this study support the previous research, namely by Pratami, et al. (2017) entitled "The Effect of The Implementation of Tax E-System on The Compliance of Private Taxpayers in Paying Taxes on The Singaraja Primary KPP."

Effect of E-Billing Application on Personal Taxpayer Compliance

Based on the results of the significance of the t-test, e-Billing (X_4) has a significance value of 0.044 meaning it is smaller than 0.05 so it can be concluded that partially e-Billing has a significant influence on the compliance of the Personal Taxpayer. Based on the results of the test, it shows if the e-Billing variable research hypothesis (X_4) is accepted. This shows that e-Billing has a positive and significant influence on the level of compliance of The Personal Taxpayer. The positive influence indicates that if the implementation of e-Billing is getting higher, causing the compliance of the Personal Taxpayer to be higher and vice versa if the implementation of e-Billing is getting lower, causing the compliance of the Personal Taxpayer to get lower. The increasingly high application of e-Billing causes taxpayers to have a willingness to meet their tax obligations so as to improve the compliance of the Private Taxpayer. The results of this study support the previous research, namely by Pratami, et al. (2017) entitled "The Effect of The Implementation of Tax E-System on The Compliance of Private Taxpayers in Paying Taxes on The Singaraja Primary KPP."

CONCLUSION

This research aims to determine the effect of the implementation of the taxation e-System consisting of e-Registration, e-SPT, e-Filing, and e-Billing on the compliance of Private Taxpayers. The following are the results of the analysis that has been done, then researchers can draw the following conclusions:

1) Based on the results of the analysis that has been carried out, it shows that e-Registration has a positive and significant effect on the compliance of Private Taxpayers in KPP Pratama Customs Cantikan. This means that the higher the application of e-Registration, the higher the compliance level of the Private Taxpayer;
2) Based on the results of the analysis that has been carried out, it shows that e-SPT has no positive and significant effect on the compliance of Private Taxpayers in KPP Pratama Customs Cantikan. This has a meaning that if the higher or lower the implementation of e-SPT does not have a direct effect on the level of compliance of the Private Taxpayer;

3) Based on the results of the analysis that has been carried out, it shows that e-Filing has a positive and significant effect on the compliance of Private Taxpayers in the KPP Pratama Customs Cantikan. This has a meaning that the higher the implementation of e-Filing, the higher the compliance level of the Personal Taxpayer;
4) Based on the results of the analysis that has been carried out, it shows that e-Billing has a positive and significant effect on the compliance of Private Taxpayers in the KPP Pratama Customs Cantikan. This has a meaning that the higher the application of e-Billing, the higher the compliance level of the Personal Taxpayer.

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