Effect of E-Filling System Implementation And Taxpayer Knowledge In Using E-Filling On Individual Taxpayer Compliance

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ABSTRACT

The purpose of this research is to study the application of the e-filling system of private taxpayers. To find out the understanding of taxpayers in the use of e-filling of personal taxpayers obligations, the discussion in this study is associative, The population in this study is all employees civil society in Medan City Housing and Structuring Agency that accommodates 152 people. The sample in this study were all civil servants outside the Financial and Compilation Program which examined 40 people. Data collection techniques used in this study were the study of documentation and questionnaires. Data analysis techniques used are multiple linear regression, hypothesis testing and coefficient of determination test. Based on the results of the evaluation between the application of the e-filing system to the demands of individual taxpayers obtained tcount (2.784)> ttable (1.686), with a significant level of 0.007 <0.05. A value of 2.784 is greater than 1.686 indicating that t is greater than ttable. The results of testing the knowledge of civil servants in the use of e-filing of individual taxpayers obtained tcount (3.405)> ttable (1.686), with a significant level of 0.001 <0.05. The value of 3.405 is greater than 1.686 indicating that t is greater than ttable. This shows a significant difference between the knowledge of civil servants in the use of e-filing to the needs of tax people.

Keywords: e-filling system, and Taxpayer

PRELIMINARY

Modern tax administration reform is urgently needed by the Directorate General of Taxes in order to further improve services to taxpayers and oversee the implementation of applicable taxation in accordance with the principles of good corporate governance. Philippine taxpayers do value the online system, indicating the fact that the current system does have some potential for attractive favorable perceptions on usefulness, satisfaction, and subsequent net benefits. (Victor, 2015). Furthermore, We find that tax filing income has increased in response to exposure to newspaper ads that provided information on tax eligibility but not in response to those that reported the tax filing deadline or the financial penalties of not filling (Koumpias, 2019). On the other hand, with tax administration reforms, taxpayers are expected to be able to obtain better tax services so that tax problems will be resolved faster with more secure legal certainty. The rights and obligations of taxpayers will also be carried out smoothly in accordance with applicable provisions.

Tax e-Filing is a form of administrative modernization from the DJP as a means of submitting online tax returns through the tax e-Filing website from the DJP or application service provider designated by DJP. It is intended that the Taxpayer no longer needs to fill out the tax return manually and come to the Tax Office to submit the tax return with a long queue that takes a lot of time. Thus, taxpayer compliance costs can be reduced. (Lubis, 2019). E-Filing as one of the programs in modernization is also a form of e-government that aims to provide convenience in the submission of the annual Personal Income Tax Return. The convenience provided is expected to increase increasing the compliance of individual taxpayers. (Abdurrohman, 2015) Policy reforms in the context of increasing the compliance of individual taxpayers, particularly the State Civil Apparatus / Members of the Indonesian National Armed Forces / Indonesian National Police (ASN / PNS / TNI / Polri), specifically related to the tax obligations of the Ministry of Administrative Reform and Bureaucratic Reform have issued Circular Number SE / 02 / M.PAN / 3/2009 dated March 31, 2009, which basically means that all officials and ASN comply with tax regulations by registering themselves as taxpayers, paying taxes, and filling out and submitting Annual Tax Returns by e-filling. (Lado, 2018).

There are several studies that have been carried out regarding the application of e-filling (Agustiningsih, 2016) that the application of e-filing has a positive and significant effect on taxpayer compliance. The next study was conducted by (Nurlaela, 2017) with the results of the study showing that the application of e-filing had a positive effect on taxpayer compliance in the Garut District Tax Service Office. Furthermore (Avianto, 2016) The results of the study indicate that the implementation of e-filing has been quite successful in increasing compliance through increasing the number of annual tax returns for individual taxpayers. Then many taxpayers find it more practical, easy, fast and efficient by using e-filing. In addition, taxpayers are aware of their obligations as taxpayers. However, there are several obstacles in the implementation of e-filing both the lack of knowledge of taxpayers and the difficulty of convincing taxpayers to use e-filing more easily and efficiently.

Although taxpayer compliance has undergone a very good change because of the e-filling system. However, this system is not a very easy thing to implement. Because there are still taxpayers who cannot apply the e-filling system, even though the e-filling system is very easy and the time is short. In addition, the e-filling system also requires proof of tax payment deductions that must be saved but when reporting with the e-filling system taxpayers only get a recapitulation. This is in line with the results of research (Abdurrohman, 2015) which states that the steps in the implementation of e-Filing at the Bojonegoro Primary Tax Service Office are in accordance with the theory of procedural or managerial approaches in the implementation process. However, the implementation of e-Filing has not yet played an optimal role in increasing tax compliance. Based on this background the authors conducted research at the Department of Housing and Urban Spatial Planning of Medan City which aims to determine the effect of the application of the e-filling system and the knowledge of Civil Servants in the use of e-filling to individual taxpayer compliance.

RESEARCH METHODS

The approach in this study is an associative approach, the population in this study were all civil servants in the Department of Housing and Settlements and Spatial Areas of Medan City, which amounted to 152 people. The sample in this study were all civil servants in the Finance and Programming Room, totaling 40 people. Data collection techniques used in this study were documentation and questionnaire studies. Data analysis techniques used are multiple linear regression, hypothesis testing and coefficient of determination test.

RESULTS AND DISCUSSION

1. Data Description

The data obtained from the questionnaire will be presented in quantitative form with respondents as many as 35 and 5 questionnaires will not be returned As for the 35 respondents the data identification is presented by the author as follows.

Table IV. 1
Characteristics of respondents by gender

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male Female Total	12	34,3	34,3	34,3
		23	65,7	65,7	100,0
		35	100,0	100,0	

According to the table above, shows that from 35 respondents were 12 people (34.3%) Male, 23 people (65.7%) Women.

Table IV. 2
Characteristics of respondents by age

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 25-30 years	9	25,7	25,7	25,7
31-35 years	11	31,4	31,4	57,1
36-40 years Total	15	42,9	42,9	100,0
	35	100,0	100,0	

According to the table above, shows that from 35 respondents were 9 people (25.7%) Aged 25-30 years, 11 people (31.4%) Aged 31-35 years, and 15 people (42.9%) Age 36-40 years old.

Table IV. 3
Characteristics of respondents based education

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid High School	10	28,6	28,6	28,6
S-1	25	71,4	71,4	100,0
Total	35	100,0	100,0	

Based on the table above, it shows that from 35 respondents there were 10 people (28.6%) His high school education, as well as 25 people (71.4%) The S-1 education.

Table IV.4
Characteristics of Respondents Based on Years of Service

	frequency	percent	valid percent	Cumulative Percent
Valid 5 yrs	5	14.3	14.3	14.3
6-15 yrs	23	65.7	65.7	80.0
>15 yrs	7	20.0	20.0	100.0
Total	35	100.0	100.0	

Based on the above table shows that of the 35 respondents there were 5 people (14.3%) who worked for 5 years, 23 people (65.7%) who worked for 6-15 years, and 7 people (20.0%) whose service life is> 15 years.

2. Testing Validity and Reliability

From all the questions for each variable it turns out that it shows valid status. Furthermore, a valid instrument is tested for reliability by testing the reliability using the Cronbach alfha formula, said to be reable if the alpha results> 0.6 results are shown in the following reliability test table:

Tabel IV.5
The reliability Test Results Variable X1, X2, and Y

Variables	Reliability Value	Status
Validity Effect of Application System E-Filling (X1)	0.814> 0.6	Realibel
Validity Knowledge validity Servants Sipil In the use of E-Filling (X2)	0.792> 0.6	Realibel
Validity Compliance Taxpayers An individual (Y)	0,795> 0.6	Realibel

3. **Classical Assumptions**

A. Normality test

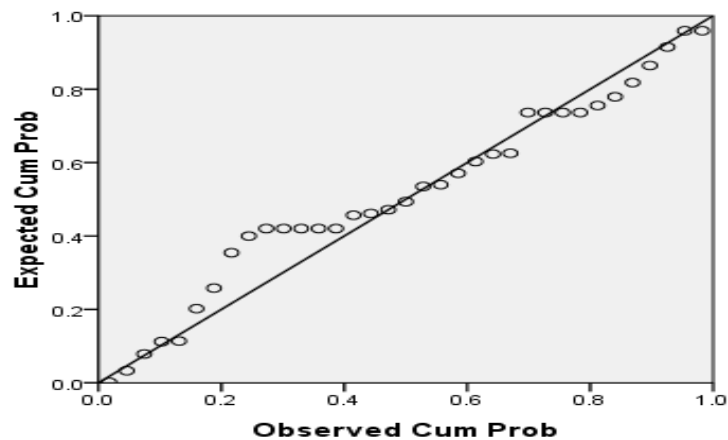Normal P-P Plot of Regression Standardized Residual

Figure IV.1
Data Normality Graph

Based on the output chart above, you can see a p-plot graph where the dots follow and approach the diagonal line so that they can meet the normality assumption.

B. Heteroscedasticity Test

Heteroscedasticity test is performed using graph analysis. In graph analysis, a regression model is considered not experiencing heteroscedasticity if the points spread randomly and do not form a certain pattern that is clear and spread both above and below zero on the Y axis.

Scatterplot

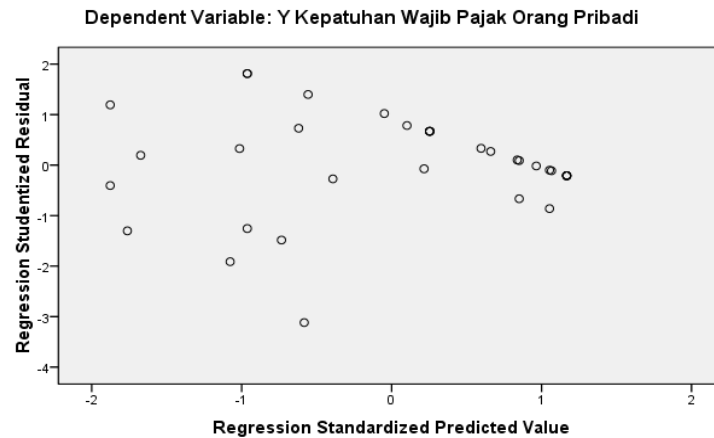Dependent Variable: Y Kepatuhan Wajib Pajak Orang Pribadi

Figure IV.2
Heteroscedasticity Testing

The picture above shows the points spread randomly and do not form a specific pattern that is clear and spread both above and below zero on the Y axis, this means there is no heteroscedasticity in the regression model, so that the regression model is suitable for independent variables as well as the independent variable.

4. **Multiple Regression Analysis**

Table IV.6
Multiple Linear Regression Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	8.740	1.220		7.163	.000		
X1 Application of E-Filling System	.125	.054	.365	2.330	.026	.677	1.477
X2 Knowledge of Civil Servants in the Use of E-Filling	.141	.054	.408	2.609	.014	.677	1.477

    a.   Dependent Variable: Y Personal Taxpayer Compliance

From the table above, the regression equation model is:
$Y = 8,740 + 0,125 X_1 + 0,141 X_2 + e$

Information:
Y = Compliance of individual taxpayers
X1 = Application of e-filing system
X2 = Knowledge of using e-filing
From this equation it can be explained that:
1. The variable implementation of the e-filing system and the knowledge of civil servants in the use of e-filing has a coefficient direction that is positive marked on the compliance of individual taxpayers.
2. The coefficient of the application of the e-filing system gives a value of 0.125 which means that the better the application of the e-filing system, the compliance of individual taxpayers will increase.

3. The coefficient of knowledge of civil servants in the use of e-filing gives a value of 0.141 which means that the better the knowledge of civil servants in the use of e-filing, the compliance of individual taxpayers will increase.

a. T test

1). Hypothesis 1

Table IV.7
Test variable X1 to Y
Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant) X1 Application of E-Filling System	8.740	1.220		7.163	.000		
	.125	.054	.365	2.330	.026	.677	1.477

a. Dependent Variable: Y Personal Taxpayer Compliance

From the above data and SPSS processing it can be seen:
t count = 2.330
t table = 2,037

Based on the results of partial testing the influence of the adoption of the e-filing system on personal taxpayer compliance was obtained tcount (2.330)> t table (2.037), with a significant level of 0.026 <0.05. A value of 2,330 is greater than 2,037, indicating that t is greater than t table. From these results it can be concluded that Ha was accepted (Ho was rejected). This shows that there is a significant influence between the adoption of the e-filing system on individual taxpayer compliance.

2). Hypothesis 2

Table IV.8
Test variable X2 to Y
Coefficientsa

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	8.740	1.220		7.163	.000		
X2 Knowledge of Civil Servants in the Use of E-Filling	.141	.054	.408	2.609	.014	.677	1.477

a. Dependent Variable: Y Personal Taxpayer Compliance

From the above data and SPSS processing it can be seen:
t count = 2,609
t table = 2,037

Based on the partial test results of the influence between the knowledge of civil servants in the use of e-filing on personal taxpayer compliance obtained tcount (2.609)> ttable (2.037), with a significant level of 0.014 <0.05. A value of 2.609 is greater than 2.037 indicating that t is greater

than t table. From these results it can be concluded that H0 is accepted (Ho is rejected). This shows that there is a significant influence between the knowledge of civil servants in the use of e-filing to the compliance of individual taxpayers.

3. Hypothesis 3

Table IV.9
F test
ANOVA[b]

Model		Sum of	Df	Mean Square	F	Sig.
1	Regression	52.05	2	26.03	14.13	.000
		58.91	32	1.841		
	Residual	110.97	34			

a. Predictors: (Constant), X2 Knowledge of Civil Servants in the Use of E-Filling, X1 Application of E-Filling System
b. Dependent Variable: Y Personal Taxpayer Compliance

From the above data and SPSS processing it can be seen:
Fcount = 14,139
F table = 3.285

Based on the calculation results it can be seen that the value of Fcount is 14,139 with a significant level of 0,000, while Ftable 3,285 with a significant 0.05. Thus Fcount> Ftable ie 14,139> 3,285, 3,285 value greater than 3,285 indicate tcount greater than ttable, meaning Ho is rejected so it can be concluded that there is a significant influence between the application of e-filing systems and the knowledge of civil servants in using e-filing on individual taxpayer compliance.

Determination coefficient

The coefficient of determination is large which shows the amount of variation in the dependent variable that can be explained by the independent variable. In other words, the coefficient of determination is used to measure how far the independent variables are in explaining the dependent variable. The coefficient of determination is determined by the value of R square as can be seen in the following table:

Table IV.10
Determination Test
Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.685[a]	.469	.436	1.35684	2.769

a. Predictors: (Constant), X2 Knowledge of Civil Servants in the Use of E-Filling, X1 Application of E-Filling System
b. Dependent Variable: Y Personal Taxpayer Compliance

From the calculation results it can be seen that the R Squere value of 0.469, this implies that the influence of variables X1 and X2 simultaneously on the Y variable is equal to 46.9%.

CONCLUSION

1. Based on the results of hypothesis 1 testing, it shows that there is an effect of the application of the e-filing system to the compliance of individual taxpayers. with tcount (2,330)> ttable (2,037), with a significant level of 0.026 <0.05. From these results it can be concluded that Ha was accepted

2. The results of testing hypothesis 2 note that there is a significant influence between the knowledge of civil servants in the use of e-filing on personal taxpayer compliance.

3. Based on the results of the F test that hypothesis 3 is accepted it can be seen from Fcount> Ftable ie 14.139> 3.285, with a coefficient of determination of the R Squere value of 0.46 (46.9%). so it can be concluded that there is a significant influence between the adoption of the e-filing system and the knowledge of civil servants in the use of e-filing to the compliance of individual taxpayers.

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