



(RESEARCH ARTICLE)



How implementing the e-filing system and taxation knowledge effect on individual taxpayer compliance

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Abstract

The purpose of this study was to test and determine how the effect of E-filing System Implementation and Taxation Knowledge on Individual Taxpayer. The data collection technique is in the form of a questionnaire with a sample size of 50 respondents based on the results of the Slovin formulation. The results of this study indicate that the application of the e-filing system has a positive and significant effect on taxpayer compliance, but taxation knowledge has no positive and insignificant effect on individual taxpayer compliance.

Keywords: E-filing system; Taxation knowledge; Compliance of individual taxpayers; Study

1. Introduction

E-filing is a service for filling out and sending taxpayer notification letters that are done electronically through a real-time online system to the General Directorate of Taxes via the internet on the website of the General Taxes directly or through an application service provider appointed by the DGT. With the implementation of the E-filing system, it is expected to provide security and convenience for taxpayers in preparing and sending tax returns (SPT) because they can be sent anytime and anywhere to reduce costs and time spent by calculating taxes, filling and submitting without a hitch. Notification Letter (SPT) is a letter used by taxpayers to report the calculation and payment of taxes owed based on the provisions of tax laws and regulations (Ramandey, 2020). E-filing can minimize costs and time because only by using a computer connected to the internet, SPT submission can be done at any time, namely 24 hours a day and 7 days a week (including holidays) and anywhere without the need to come to the tax office to give it to the tax office. Tax officers (Akib and Amdayani, 2017).

To achieve the tax revenue target, the government continues to optimize tax revenue in line with economic recovery and support for the effectiveness of policy implementation (HPP Law, strengthening supervision and compliance, and tax administration reform) On the other hand, the Government will continue to be aware of the risk factors of global economic slowdown and moderation in commodity prices that may affect tax revenue in 2023 (Ministry of Finance, 2023).

Taxpayer compliance has a crucial role in increasing state revenue, because one of the main sources of state revenue comes from taxes which are used for financing and development. However, in reality, awareness of tax obligations is still relatively low (Lubis, 2019). The Directorate General of Taxes (DGT) has taken various steps to increase tax revenue, namely providing tax sanctions and improving the quality of services to taxpayers.

In reality, public awareness to pay taxes is still relatively low. The Directorate General of Taxes (DGT) of the Ministry of Finance (Kemenkeu) noted that the compliance ratio for submitting SPT from 2021 to 2023 experienced a decline in

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growth in annual SPT reporting. The optimization of tax revenue is still low, this is due to the low sense of compliance of taxpayers in carrying out their obligations. Judging from the ineffectiveness of the E- Filing system, this is due to the lack of knowledge of Civil Servant Taxpayers about taxation and a lack of understanding of the use of e-filing, error constraints when reporting taxes online, especially for taxpayers who are less familiar with the internet, they will find it more difficult, especially for taxpayers who are less familiar with the internet. understanding of the internet will find it more difficult, and an unstable internet connection.

Efforts to improve taxpayer compliance, the Directorate General of Taxes always strives to optimize services so that it is expected to increase taxpayer awareness and desire to be orderly in paying taxes. One of the efforts made by the Directorate General of Taxes is to improve the reporting process by utilizing information and communication technology. One of the changes made by the Directorate General of Taxes is to make changes to a program that can assist and facilitate taxpayers in calculating, filling in, and submitting Tax Returns (SPT), namely by utilizing information and communication technology by implementing an e-filing system or electronic filling system. The application of this e-filing system is expected to help, simplify, and provide taxpayer convenience because it can be sent anytime and anywhere so as to minimize costs and time in calculating, filling, and submitting tax returns. Apart from the use of e-filing, it must be balanced with the tax knowledge itself. In research by Mulyati and Ismanto (2021) states that the effect of tax knowledge has a significant effect on taxpayer compliance. This indicates that the more tax knowledge known by taxpayers, it will increase awareness in fulfilling their obligations to increase taxpayer compliance.

2. Literature Review and Hypothesis Development

The Technology Acceptance Model (TAM) is one of the theories about the use of information technology systems that is considered very influential and is generally used to explain individual acceptance of the use of information technology systems (Davis, 1989). According to Lado and Budiantara (2018) argue that taxes are mandatory dues paid to the state which are imposing. E- filling is the process of utilizing the system used to submit realtime online tax returns implemented by the Directorate General of Taxes. Taxation knowledge is the science of taxation, which contains regulations, and studies of tax benefits (Hanindyari, 2018). According to Mariana (2020) taxpayer compliance who is willing to comply with their taxes in accordance with applicable laws and regulations.

The implementation of the e-filing system is a process or way of utilizing the system used to submit realtime online tax returns implemented by the Directorate General of Taxes. Compliance with fulfilling tax obligations voluntarily is the backbone of the self-assessment system, where taxpayers are responsible for determining their own tax obligations and then accurately and on time paying and reporting the tax.

When taxpayers find it easy and simple to use the e-filing system, taxpayers will tend to report their SPT through e-filing, so that with a good e-filing service system, it can increase taxpayer satisfaction so that the level of taxpayer compliance also increases. This is in accordance with research results from Mulyati and Ismanto (2021), Hasmi and Herlina (2020), Lubis (2019), Hanindyari (2018), Abdullah (2021) that the application of E-Filing has a positive and significant effect on taxpayer compliance.

H1: The application of the e-filing system has a positive and significant effect on individual taxpayer compliance.

Knowledge is information that is owned or Taxpayers who do not understand and understand taxes tend to be disobedient in taxes while taxpayers who understand and understand taxes will be obedient and want to actively contribute to the implementation of taxation. This is in accordance with the results of research from Hanindyari (2018), Mulyati and Ismanto (2021) that tax knowledge has a positive and significant effect on taxpayer compliance.

H2: Tax knowledge has a positive and significant effect on individual taxpayer compliance.

3. Methods

The population in this study were individual civil servant taxpayers in Tegallalang District, Gianyar. The sample is part of the number and characteristics possessed by the population, the sample taken from the population must be truly representative (representative), (Sugiyono, 2018). Because the population of Civil Servant Individual Taxpayers in Tegallalang Subdistrict has no official records, the sampling uses the quota sampling method with the population of Civil Servant Individual Taxpayers scattered in Tegallalang District. The sampling method used in this research is Non-Random Sampling with the technique used is Quota Sampling. According to Riduan (2015) Non-Probability Sampling is a sampling technique that does not provide opportunities or opportunities for each member of the population to be

used as a sample quota. In essence, non-probability sampling / non-random sampling techniques do not rely on randomization. This technique basically also relies more on the researcher's ability to select sample elements. The results of taking from various types of populations and samples may be biased and make it difficult for all elements of the population to be part of the sample equally.

Quota sampling technique is the taking of the number of samples as much as the number that has been determined by the researcher. This type of sampling relies on some pre-set standards. This technique selects a representative sample of the population. The proportion of properties or characteristics in the sample must be the same as the population (Riduan, 2015). In this study, the number of sample quotas used was 50 samples.

Multiple linear regression analysis is used to measure the strength of the relationship between two or more variables and shows the effect of the relationship between the dependent variable and the independent variable.

4. Result and Discussion

4.1. Coefficient of Determination (R²)

This test is seen from the magnitude of the Adjusted R-Square value to determine the ability of the dependent variables to be explained by the independent variables.

Table 1 Test Results of the Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.630 ^a	0.397	0.372	0.64383

Secondary Data, 2023

Based on Table 1 above, that the R Square value is 0.397 or 39.7%. So, from the table above, it provides information about the magnitude of the influence of all independent variables (application of the e-filing system of tax knowledge, on the dependent variable (taxpayer compliance) of 39.7% while 60.3% is influenced by other variables not explained by the author.

4.1.1. Multiple Linear Regression Analysis

This test is used to determine the magnitude of the influence of the independent variable (free) on the dependent variable (bound) which is measured by means of a ratio scale, through the SPSS program (Hardani, 2020).

Table 2 Multiple Linear Regression Analysis

Variable	Coefficient	Sig	Result
X	0.602	0.000	Accepted
X	0.043	0.767	Rejected

Secondary Data, 2023

4.1.2. E-Filing System Implementation on Civil Servant Individual Taxpayers

The first hypothesis states that the application of the e-filing system has a positive and significant effect on individual taxpayer compliance with the results of the regression coefficient (X₁) of 0.602 and the result of a significant t value of 0.000 which means less than 0.05. So it is concluded that H₁ is accepted. So, it can be concluded that H₁ is accepted. This research is the same as the results of previous research conducted by Mulyati and Ismanto (2021), Hanindyari (2018), Hasmi and Herlina (2020) showing the same results, namely the application of the e-filing system has a positive and significant effect on taxpayer compliance. The results of this study stated that with a well-implemented e-filing system, the better the level of taxpayer compliance. E-Filing can assist taxpayers in reporting tax returns electronically to taxpayers, so that this can reduce the costs and time required for taxpayers to prepare, process, and report tax returns to the tax office because with the convenience of the internet this can be done effectively and efficiently (Putri, 2018).

The application of the e-filing system has a positive and significant effect on individual taxpayer compliance. This shows that with the implementation of the e-filing system with good service quality and the ease of using it, the number of individual

taxpayers using e-filing is increasing and the level of tax compliance can also increase. As for the field facts that have been examined, the lack of understanding of the use of e-filing, error constraints when reporting taxes online, especially for taxpayers who are less familiar with the internet, will find it more difficult, and unstable internet connections. So with the supporting factors, namely adequate internet, tax counseling by the relevant government, the increased compliance of individual taxpayers carried out by civil servants in Tegallalang District will affect the compliance of individual taxpayers in fulfilling their obligations to pay taxes. The use of E-filing really helps taxpayers in carrying out their tax obligations, so that with a good e-filing service system, it can increase taxpayer satisfaction and the level of taxpayer compliance also increases.

4.1.3. *Taxation Knowledge on Civil Servant Individual Taxpayers*

The second hypothesis states that Tax Knowledge has no positive and insignificant effect on individual taxpayer compliance with the results of the regression coefficient (X2) of 0.043 and the result of a significant t value of 0.767 which means greater than 0.05. So it can be concluded that H2 is rejected. This research is the same as the results of previous research conducted by Azmi (2019), Amalia and Hapsari (2018), showing the same results, namely tax knowledge has no significant effect on taxpayer compliance. The results of this study stated that the tax knowledge obtained by taxpayers is still low, so the lower the awareness of taxpayers in fulfilling their tax obligations so that it can reduce taxpayer compliance. However, the results of this study are different from the results of previous research conducted by Hanindyari (2018), Mulyati and Ismanto (2021) which state that tax knowledge has a positive and significant effect on taxpayer compliance. This is because the more taxation knowledge known by taxpayers, the higher the awareness of taxpayers so that it can increase taxpayer compliance, the government must conduct socialization to taxpayers.

Tax knowledge will affect individual taxpayer compliance if individual taxpayers have high knowledge or understanding of the general provisions of taxation in Indonesia, then the individual taxpayer will fulfill his tax obligations. However, if the individual taxpayer has low knowledge of the general provisions of taxation in Indonesia, then the individual taxpayer will not comply with his tax obligations, so it can be said that the individual taxpayer's compliance is low (Melia, 2018). Taxation knowledge has no positive and insignificant effect on individual taxpayer compliance. There are field facts that show that the lack of understanding about taxes is due to the age factor of individual taxpayers who are getting older causing difficulty understanding related, then taxation counseling is less evenly distributed to the village, this is what makes taxation knowledge less understood regarding how to report annual tax returns. So the need for taxation counseling from the government related to taxation knowledge. Individual taxpayers who have and understand good taxation knowledge tend to be compliant in taxation activities. So that increasing knowledge or understanding can help increase tax compliance.

4.1.4. *F test*

The F test or simultaneous coefficient test is carried out to determine the effect of the independent variable simultaneously on the independent variable, whether the effect is significant or insignificant is if the p value <0.05 or using F count and F critical. How to test is if the value generated by the F test probability <0.05, it can be concluded that all independent variables simultaneously have a significant effect on the dependent variable.

Table 3 F-test

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	12.838	2	6.419	15.485	0.000a
Residual	19.482	47	0.415		
Total	32.320	49			

Secondary Data, 2024

The ANOVA table shows that the significance is 0.000. This illustrates that the variables of e-filing system implementation and taxation knowledge together have an effect on taxpayer compliance. When compared with the Ftable value, the Fcount > Ftable, or 15,485 > 3.20, thus it can be concluded that all independent variables (X1, X2) simultaneously affect the dependent variable (Y).

5. Conclusion

The application of the e-filing system has a positive and significant effect on individual taxpayer compliance in Tegallalang District, Gianyar. This shows that with the implementation of the e-filing system with good service quality

and the ease of using it, the number of individual taxpayers using e-filing is increasing and the level of tax compliance can also increase.

Taxation knowledge has no positive effect and has no significant effect on compliance of individual taxpayers in Tegallalang District, Gianyar. This shows that the low level of knowledge and understanding of taxation owned by individual taxpayers such as payment procedures, reporting taxes, calculating taxes, payment deadlines, so the need for socialization from the government.

Compliance with ethical standards

Disclosure of conflict of interest

No conflict of interest to be disclosed.

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