THE EFFECT OF E-FILING SYSTEM IMPLEMENTATION, TAX KNOWLEDGE AND TAX SANCTIONS ON INDIVIDUAL TAXPAYER COMPLIANCE

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ABSTRACT
This study aims to analyze the factors that affect individual taxpayer compliance with the E-filing System, Tax Knowledge and Tax Sanctions in fulfilling tax obligations at the Cilandak Pratama Tax Service Office. Factors that can affect Individual Taxpayer Compliance include E-filing System, Tax Knowledge and Tax Sanctions. The population of this study is individual taxpayers registered at the Cilandak Primary Tax Service Office. The sampling technique uses the slovin formula. The number of samples in this study was 389 samples. The method of collecting primary data by distributing questionnaires to taxpayers of personal persons. In this study, the hypothesis was tested using multiple regression analysis. The results of this study show that (1) The application of E-filing has no effect on Individual Taxpayer Compliance, (2) Tax Knowledge has no effect on Individual Taxpayer Compliance, (3) Tax Sanctions affect Individual Taxpayer Compliance, (4) The Application of E-filing, Tax Knowledge and Tax Sanctions affects Individual Taxpayer Compliance.

Keywords*: E-filing, Tax Knowledge, Tax Sanctions, Individual Taxpayer Compliance*

1. INTRODUCTION

The government has an obligation to guarantee national stability. With this the government makes policies to regulate its citizens. Taxes are mandatory contributions to the state that are owed by individuals or entities that are coercive under the law, without getting an imbalance directly. It can be said that taxes are funds obtained from the people for the people. The role of taxes is very important for the state in development and government spending (Amalia & Hapsari, 2018; Mahardika, 2019). It is further said that taxes are the transfer of wealth from the people to the state treasury to finance routine expenses. Excess taxes are used for public savings which are the main source of public investment financing (Soemitro, 2022).Efforts to increase state revenue in the tax sector have many obstacles, namely, among others, low taxpayer compliance, so that taxpayers who pay their tax obligations are smaller than they should be and there are still many taxpayers who do not report and pay the taxes. Taxpayer compliance has a relationship with tax revenue because if compliance from taxpayers increases, it will indirectly increase state revenue from the tax sector
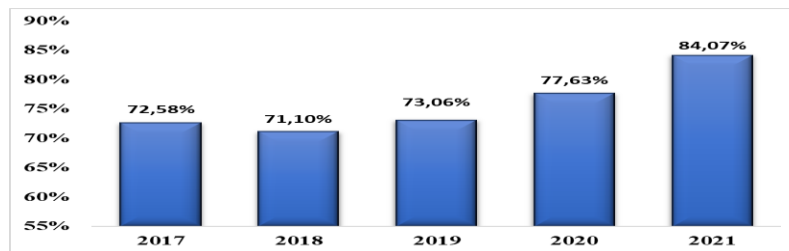
Taxpayer Compliance Data in SPT Reporting.

The graph above shows the ratio of taxpayer compliance in Indonesia recorded at the Directorate General of Taxes for 2017-2021. The decrease in the compliance ratio was caused by the government's decision to increase the limit on Non-Taxable Income (PTKP). So that many taxpayers under the PTKP do not need to submit an Annual Tax Return (SPT). Throughout the pandemic situation last year, the tax authorities accelerated the use of technology in the network and minimized face-to-face services in order to prevent the transmission of Covid-19 (Minister of Finance, Sri Mulyani Indrawati, 2021). Therefore, the application of information technology plays an important role in supporting the implementation of tasks for tax employees who work from home, such as the use of virtual private networks (VPNs), teleconferences, remote desktops, electronic service scripts, and so on. It was noted that the taxpayer compliance ratio reached 84.07%. The compliance ratio has increased in 2020 and 2021 and is expected to increase in the future (Director General of Taxes, Suryo Utomo, 2021).If you look at last year, taxpayer compliance had decreased in 2018 by 71.1% compared to the previous year 2017 of 72.58%. However, in the following year there was another 2019 increase of 72.63% to date. The number of registered taxpayers and reporting annual tax returns (SPT) has also increased, namely 19 million taxpayers for 2021. The compliance ratio target is actually a great opportunity to be achieved, even exceeded. Reflecting on 2021, the tax authority managed to record compliance of up to 84% of the target of 80%. The number of taxpayers who have not changed significantly over the past 3 years is not only due to the pandemic, but also due to the global economic slowdown that affects the Indonesian economy. Covid-19 that has hit the whole world since 2020 is a blow to tax authorities. This condition then limits the government's wiggle room to increase the number of taxpayers who are required to have an Annual Tax Return. So it can be said that Tax Sanctions are guarantees by the government to prevent violations of tax rules, violations of fulfilling tax obligations carried out by non-compliant taxpayers. Based on the background above, the researcher wants to research in depth about how the application of the E-filing system, tax knowledge, and tax sanctions to the compliance of individual taxpayers registered at the Cilandak Pratama Tax Service Office by taking the title "The Effect of the Application of the E-filing System, Tax Knowledge, and Tax Sanctions on Individual Taxpayer Compliance (On KPP Pratama Cilandak)".

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2. LITERATURE REVIEW

This chapter will explain the basis and theoretical basis used in this study related to the Effect of Implementing the E-filing System, Tax Knowledge, and Tax Sanctions on Individual Taxpayer Compliance.

Theory of Planned Behavior (TPB)

Theory of Planned Behavior is a further development of the Theory of Reasoned Action. The Theory of Planned Behavior was developed by Icek Ajzen (1991) by adding constructs that are not yet present in the Theory of Reasoned Action. Ajzen added perceived behavior control. Bobek (2003) assumes that perceptual behavioral control is translated as a person's belief in relation to the presence or absence of resources and opportunities or obstacles and obstacles to carrying out a behavior. According to him, in research related to tax compliance behavior, this variable is often focused on the individual perception of taxpayers of the possibility of detection and the degree of sanctions for tax non-compliance behavior.

Technology Acceptance Model (TAM) (Middle Theory)

Technology Acceptance Model (TAM) is a theory used to see how a tenology system can influence users of technology in their daily activities (Susmita and Supadmi, 2016). In this study, the technology users are taxpayers, while e-filing is the technology system used. The Technology Acceptance Model (TAM) has become popular because it meets the theoretical characteristics of being simple, supported by data, and applicable to predict the acceptance and use of new technologies in various fields (Rauniar et al, 2014). From previous studies, the Technology Acceptance Model (TAM) was developed again by adding several other variables that are considered to be able to influence a person in accepting a new technology. Based on the description that has been stated above, the author wants to know in depth about the influence of the Technology Acceptance Model (TAM) mediated by the use of an e-filing system on taxpayer compliance.

3. DATA AND RESEARCH TECHNIQUE ANALISYS

This study used primary data. Primary data is first-hand obtained information data collected directly from the source. To obtain primary data, researchers must collect directly through observation techniques, interviews, focused discussions, and the

dissemination of questionnaires (Riadi, 2016). In this study using a quantitative approach. Data is measured by numerical scales (numbers) and processed using statistical formulas and SPSS software.

Research Location

In this study, researchers obtained data that was related to the problem to be studied in the annual report of the Directorate General of Taxes (DGT) for the 2016-2021 period. This research was conducted at the Cilandak Primary Tax Service Office (KPP).

Population and Sample

The population in this study is effective individual taxpayers recorded in the Cilandak Pratama Tax Service Office as many as 14,123 taxpayers, with questionnaires given directly and distributed as many as 389 to taxpayers. In determining the number of samples in this study using the slovin formula with an error rate of 5% or 0.05

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

n = Total sample
N = Total population
e = Presentation error in selecting members of the sample that was tolelir by 5%
Based on data from KPP Pratama Cilandak, it is known that the total population of taxpayers who are registered and have NPWP is 14,123 people. Thus, the size of the samples in this study are:

$$n = \frac{14.123}{1 + 14.123.\,(0,05)^2} = 388,983 \text{ (Rounded corners right 389)}$$

The sample in this study was 389 people

4. RESULT AND DISCUSSION
Descriptive Statistical Test

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
E-Filing Application System	389	20,00	30,00	26,6607	2,26083
Tax Knowledge	389	12,00	25,00	22,0514	2,19240
Tax Sanctions	389	27,00	50,00	41,4293	4,65271
Individual Taxpayer Compliance	389	39,00	60,00	50,5476	5,14540
Valid N (listwise)	389				

Source: Primary data processed by SPSS 26 2022

Based on the standard deviation value which is smaller than the average value, it can be concluded that the variables used are worthy of further analysis

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Data Quality
Test Validity Test

Variable	Question	R Count	R Table	Condition	Information
	X1.1	0,310	0.099	r count > r table	Valid
Implementation of the E-Filing System (X1)	X1.2	0,789	0.099	r count > r table	Valid
	X1.3	0,372	0.099	r count > r table	Valid
	X1.4	0,507	0.099	r count > r table	Valid
	X1.5	0,789	0.099	r count > r table	Valid
	X1.6	0,752	0.099	r count > r table	Valid
	X2.1	0,667	0.099	r count > r table	Valid
	X2.2	0,671	0.099	r count > r table	Valid
Tax Knowledge (X2)	X2.3	0,632	0.099	r count > r table	Valid
	X2.4	0,605	0.099	r count > r table	Valid
	X2.5	0,613	0.099	r count > r table	Valid
	X3.1	0,492	0.099	r count > r table	Valid
	X3.2	0,525	0.099	r count > r table	Valid
	X3.3	0,560	0.099	r count > r table	Valid
	X3.4	0,538	0.099	r count > r table	Valid
Tax Sanctions (X3)	X3.5	0,531	0.099	r count > r table	Valid
	X3.6	0,502	0.099	r count > r table	Valid
	X3.7	0,547	0.099	r count > r table	Valid
	X3.8	0,510	0.099	r count > r table	Valid
	X3.9	0,519	0.099	r count > r table	Valid
	X3.10	0,572	0.099	r count > r table	Valid
	Y1	0,509	0.099	r count > r table	Valid
	Y2	0.408	0.099	r count > r table	Valid
	Y3	0,535	0.099	r count > r table	Valid
	Y4	0,557	0.099	r count > r table	Valid
Taxpayer Compliance (Y)	Y5	0,523	0.099	r count > r table	Valid
	Y6	0,505	0.099	r count > r table	Valid
	Y7	0,462	0.099	r count > r table	Valid
	Y8	0,483	0.099	r count > r table	Valid
	Y9	0,491	0.099	r count > r table	Valid
	Y10	0,611	0.099	r count > r table	Valid
	Y11	0,497	0.099	r count > r table	Valid
	DY12	0,484	0.099	r count > r table	Valid

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Based on table, so it can be concluded that the questions regarding the Implementation of the E-Filing System, Tax Knowledge and Tax Sanctions on Individual Taxpayer Compliance in each variable are declared valid, and can be used as research data. So for further testing, these 33 questions can be reused.

Reability Test

Variable	Cronbach'sAlpha	N of Items	Information
Implementation of the E-Filing System	0,633	6	Reliable
Tax Knowledge	0,634	5	Reliable
Tax Sanctions	0,715	10	Reliable
Taxpayer Compliance	0,735	12	Reliable

Source: Primary data processed by SPSS 26 2022

This value is greater than the criterion of 0.60. So it can be concluded that the answers from the respondents on the variable are reliable, so that the data can be used for the next test.

Normality test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residuals
N		389
Normal Parameters, b	Means	,0000000
	std. Deviation	3.83834894
Most Extreme Differences	absolute	,029
	Positive	.025
	Negative	-.029
Test Statistics		,029
asymp. Sig. (2-tailed)		,200c,d

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.

Source: Primary data processed by SPSS 26 2022

Based on the results of the normality test in the table, it is known that the results of testing the data obtained show that the Asympg. Sig. (2-tailed) of 0.200. This value is

greater than 0.05. So according to the normality test requirements, it can be said that all data has been normally distributed. The results of the normality test using the P-Plot graph can be seen in the picture:
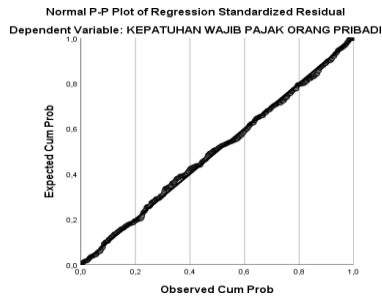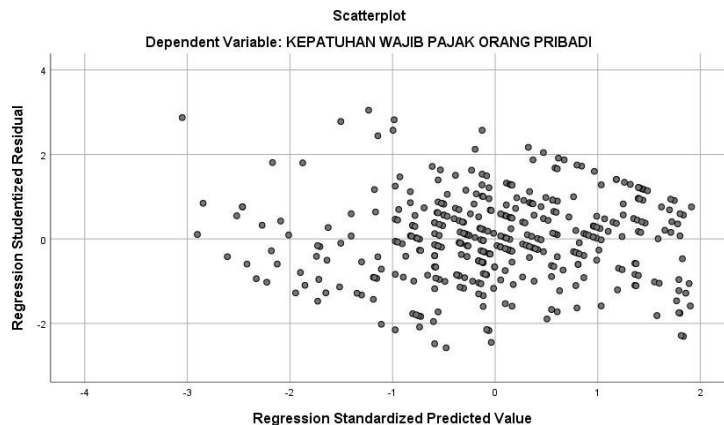

Source: Primary data processed by SPSS 26 2022

So it can be said that the data used is normal. In addition, it can also be seen in the image below showing the normality test graphically:
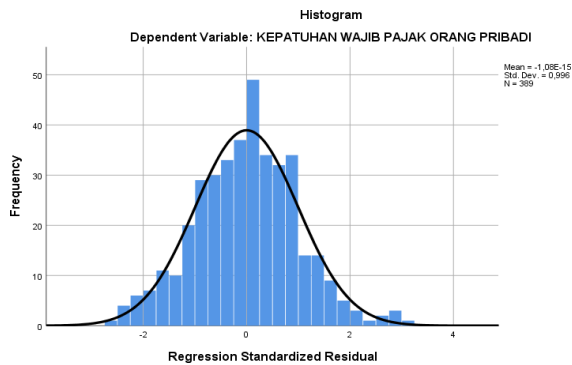
Source: Primary data processed by SPSS 26 2022

Heteroscedasticity Test

Source: Primary data processed by SPSS 26 2022

Based on the scatterplot graph, it can be concluded that there are no symptoms of heteroscedasticity in the regression model.

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Glejser test
Multicollinearity Test Results

	Coefficientsa						
	Unstandardized Coefficients		Standardized Coefficients	t		Collinearity Statistics	
Model	B	std. Error	Betas		Sig.	tolerance	VIF
1 (Constant)	20,595	2,922		7,048	,000		
e-filing system implementation	,077	,115	.034	,670	,503	,565	1,771
tax knowledge	-,115	,119	-.049	-,969	,333	,565	1,769
tax sanctions	,735	.042	,664	17,48	,000	,999	1,001

a. dependent variable: individual taxpayer compliance
Source: Primary data processed by SPSS 26 2022

With the results of the multicollinearity test by looking at the tolerance and VIF values obtained, it can be said that the data used does not show symptoms of multicollinearity.

Multiple Regression Test

		Coefficientsa				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	std. Error	Betas	t	Sig.
1	(Constant)	20,595	2,922		7,048	,000
	e-filing system implementation	,077	,115	.034	,670	,503
	tax knowledge	-,115	,119	-.049	-,969	,333
	tax sanctions	,735	.042	,664	17,458	,000

a. Dependent Variable: individual taxpayer compliance
Source: Primary data processed by SPSS 26 2022

Based on the table above shows that the constant value is 20.595. Meaning if in variableThe application of the E-Filing System (X1) Knowledge of Taxes (X2) and Tax Sanctions (X3) is not carried out or is equal to zero, so the magnitude of Individual Taxpayer Compliance at KPP Pratama Cilandak is 20.655.

Coefficient of Determination

	Summary modelb			
Model	R	R Square	Adjusted R Square	std. Error of the Estimate
1	, 666a	,444	,439	3.85327

a. Predictors: (Constant), tax sanctions, tax knowledge, e-filing system implementation
b. Dependent Variable: INDIVIDUAL TAXPAYER COMPLIANCE

Source: Primary data processed by SPSS 26 2022

This shows that the percentage of the effect of the independent variable implementationE-Filing System (X1), Tax Knowledge (X2) and Tax Sanctions (X3) on Individual Taxpayer Compliance by 44.4% while the remaining 55.6% (100% - 44.4%) is

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influenced by other variables outside of the variables studied.

Simultaneous Regression Test Results (Test F)

ANOVAᵃ

Model		Sum of Squares	df	MeanSquare	F	Sig.
1	Regression	4555,996	3	1518,665	102,283	,000b
	residual	5716,374	385	14,848		
	Total	10272,370	388			

a. dependent variable: individual taxpayer compliance
b. predictors: (constant), tax sanctions, tax knowledge, e-filing system implementation

Source: Primary data processed by SPSS 26 2022

Effect of E-filing System Implementation, Tax Knowledge and Tax Sanctions on Individual Taxpayer Compliance

Based on the test, which means that the variables of E-filing System Implementation, Tax Knowledge and Tax Sanctions simultaneously have a positive and significant effect on Individual Taxpayer Compliance. Meanwhile, when viewed from the significance with a significance level of 5% (0.05). So it can be said that the Application of the E-filing System, Tax Knowledge and Tax Sanctions simultaneously has a positive and significant effect on Individual Taxpayer Compliance.

Partial Regression Test Results (t test)

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	std. Error	Betas	t	Sig.
1	(Constant)	20,595	2,922		7,048	,000
	e-filing system implementation	,077	,115	.034	,670	,503
	tax knowledge	-,115	,119	-.049	-,969	,333
	tax sanctions	,735	.042	,664	17,458	,000

a. Dependent Variable: individual taxpayer compliance

Based on the table it can be concluded that ApplicationThe E-Filing System has no significant effect on Individual Taxpayer Compliance.Tax Knowledge obtained a significant value greater than the probability value of 0.05, it can be concluded that Tax Knowledge does not significantly influence Individual Taxpayer Compliance.Tax Sanctions obtained a significantly smaller value than the probability value of 0.05, it can be concluded that Tax Sanctions have a significant effect on Individual Taxpayer Compliance.

Effect of E-filing System Implementation on Individual Taxpayer Compliance

The results of the second hypothesis, the calculation value for the variable Application of the E-filing System (X1) to Individual Taxpayer Compliance (Y) shows a value of 0.670 meaning that the calculation is smaller than the ttabel (0.670 < 1.966), has a significant level of 0.503 because the significant level is greater than 0.05, then this proves that H0 is accepted and H2 is rejected, this shows that the Implementation of the

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E-filing System does not have a significant effect on Individual Taxpayer Compliance.

Effect of Tax Knowledge on Individual Taxpayer Compliance

The result of the third hypothesis, obtained the calculated value for the variable Tax Knowledge (X2) against Individual Taxpayer Compliance (Y) shows a value of -0.969 meaning that the count is smaller than the ttabel (-0.969 < 1.966) has a significant rate of 0.333 because the significant rate is greater than that of 0.05, then this proves that H0 is accepted and H3 is rejected, this shows that Knowledge Taxes have no significant effect on Individual Taxpayer Compliance.

Effect of Tax Sanctions on Individual Taxpayer Compliance

The result of the fourth hypothesis, the calculated value for the variable Tax Sanctions (X3) to Individual Taxpayer Compliance (Y) shows a value of 17,458 meaning that the calculation is greater than the ttabel (17,458 > 1,966) has a significant level of 0.000 because the significant level is smaller than 0.05, then this proves that H0 is accepted and H4 is accepted and shows that Tax Sanctions have a significant effect on Individual Taxpayer Compliance.

CONCLUSION
This research is a study conducted to determine the factors that can affect Taxpayer Compliance, especially in Income Tax Article 21. The factors in question are the Application of the E-filing System, Tax Knowledge and Tax Sanctions. Factors of Application of E-filing System, Tax Knowledge and Tax Sanctions are independent variables and Individual Taxpayer Compliance is the dependent variable. Based on the results of research and hypothesis testing that have been described in the previous chapter discussion, it can be concluded that: The implementation of the E-filing system, tax knowledge and tax sanctions simultaneously affect the Compliance of Individual Taxpayers at KPP Pratama Cilandak. The partial implementation of the E-filing system does not affect individual taxpayer compliance at KPP Pratama Cilandak. Partial tax knowledge does not affect individual taxpayer compliance at KPP Pratama Cilandak. Tax sanctions partially have a positive and significant effect on Individual Taxpayer Compliance at KPP Pratama Cilandak. Understanding Tax Regulations Moderates Tax Socialization of Taxpayer Compliance at KPP Pratama Cilandak.

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