

**INFLUENCE OF TAX KNOWLEDGE, TAXPAYER
AWARENESS AND USE OF E-FILING SERVICES TOWARDS
COMPLIANCE OF PRIVATE TAXPAYERS AT PT
GUNATRONIKATAMA CIPTA IN 2020**

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ABSTRACT

Taxes are one of the sources of state revenue that have an important role to support development financing. The problem that often arises is the level of community compliance in carrying out tax obligations. A compliant taxpayer is taxpayers who understand and can comply with their rights and obligations in the field of taxation. The purpose of this study is to analyze the Influence of Tax Knowledge, Taxpayer Awareness and Use of e-Filing Services on Taxpayer Compliance at PT Gunatronikatama Cipta In 2020. Taxpayer Compliance is a devenden variable, while Tax Knowledge, Taxpayer Awareness and Use of e-Filing Services are independent variables. The sampling method used is a method of random sampling (simple random sampling). The research method in this study is quantitative, while the analytical technique used in this study is multiple linear regression analysis. Regression test results showed that 67% of factors affecting taxpayer compliance could be explained by tax knowledge, taxpayer awareness and use of e-filing services. The remaining 33% was explained by other factors not studied in the study. The F test showed that simultaneously variable tax knowledge, taxpayer awareness and the use of e-Filing services had a significant positive effect on taxpayer compliance. Then partially variable taxpayer awareness and the use of e-Filing positively affect taxpayer compliance at PT Gunatronikatama Cipta In 2020. While the tax knowledge variable has no effect on taxpayer compliance. Thus, the higher the level of taxpayer awareness and also in using e-Filing services, then taxpayer compliance will also increase.

Keywords: Tax Knowledge, Taxation Yearning, Taxpayer Awareness, Use of e-Filing services and Compliance of Taxpayer

1. INTRODUCTION

The Directorate General of Taxes Tax (DJP) is a government agency under the auspices of the Ministry of Finance that carries out the task of determining policies and technical standardization in the field of taxation in Indonesia. In order to make it easier for taxpayers to fulfill their tax obligations, the Directorate General of Taxes (DJP) seeks to provide convenience through various facilities. In addition to manual reporting methods, DJP has provided online reporting facilities through e-filing or e-forms.

Based on data from the Directorate General of Taxes in 2019, the number of annual SPTs that have been entered is 11 million. This number decreased by around 9.43% when compared to the same period in 2018 (ddtc.co.id, 2020). In 2020 the situation changed since the spread of the corona virus (Covid-19) outbreak, the Directorate General of Taxes (DJP) abolished face-to-face services. However, the Directorate General of Taxes (DJP) provides a number of relaxations so that taxpayers remain orderly in fulfilling their tax obligations. In 2020, the percentage of taxpayer compliance is classified as increasing, based on the

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Performance Report of the Directorate General of Taxes in 2020, it was noted that 12.4 million taxpayers had reported their Annual Tax Return (SPT) until April 2021. This number increased by 13.3%. However, there are still many taxpayers who feel foreign and consider that e-filing is difficult to use because it is only used once a year. Another factor is the lack of awareness of taxpayers to increase knowledge about tax regulations, the function of paying taxes and the tax system in Indonesia. The lack of socialization of taxation also has an impact on the low knowledge of taxpayers and causes taxpayers to be unaware of the importance of the role of taxes so that in the end it makes taxpayers reluctant to contribute and fulfill tax obligations and lead to low levels of taxpayer compliance.

The main purpose of this study is to find out and provide empirical evidence about the effect of Tax Knowledge, Taxpayer Awareness and the Effect of Simultaneous Use of e-Filing Services on Individual Taxpayer Compliance at PT Gunatronikatama Cipta.

Thus the author assumes that the two variables have a relationship that was going on explained in the study results. By using these two variables, expressed in actual value, expect to be able to see how the second relationship and result in this variable in the short-term and long-term, as well as on the expected can see if there is a dependency between macroeconomic variables in doing this research. This research will be divided into 5 sections, where section 1 is for introduction, part 2 for literature review, part 3 for research methods, part 4 for results research and part 5 for conclusion research that has been funded.

2. LITERATURE REVIEW

2.1 Theoretical Basis

2.1.1 Compliance Theory

According to Wiwit Irawati and Arum Kumala Sari (2019) tax compliance is a Taxpayer's Action in fulfilling tax rights and obligations applicable in a country. Taxpayer compliance is behavior based on a taxpayer's awareness of his tax obligations while remaining based on established laws and regulations.

2.1.2 Knowledge of Taxation

"Understanding of tax regulations is a process by which taxpayers understand and know about laws and procedures and implement them to conduct tax activities such as paying taxes, reporting tax returns, and so on" (Irawati, W., et all. 2019)

According to Soemitro in Official (2014: 1), taxes are people's dues to state coffers under the Law (which can be imposed) by not getting direct counter-service can be addressed, data used to pay for public expenditures.

2.1.3 Taxpayer Awareness

According to Pandapotan Ritonga in Artiningsih (2013: 13), Taxpayer Awareness is the behavior of the taxpayer itself in the form of views or perceptions that involve belief, knowledge, and reasoning and a tendency to act in accordance with the stimulus or stimulus provided by the applicable tax system and provisions.

2.1.4 Use of e-Filing Services

According to Devina, "The use of e-filing is a process or way of submitting annual notification letters or the delivery of 12th Annual Tax Return electronically conducted online in real time through the website" (Devina, 2016: 78). Meanwhile, according to Wiwit Irawati and Anugrah Putri Andelia (2021) by using E-filing notification letters reporting can be done *online* by taxpayers, and can be done anywhere and anytime and

can cut costs and time needed in reporting tax returns quickly and of course can provide support for the tax office in the speed of receiving tax return reporting.

2.1.5 Taxpayer Compliance

According to Gunadi (2013: 94) the understanding of Taxpayer compliance is that taxpayers have a willingness to fulfill their tax obligations in accordance with applicable rules without the need for careful examination, investigation, warning or threat and application of sanctions both legal and administrative.

According to Rahayu (2010: 245), Taxpayer Compliance is the main purpose of tax checks where from the results of tax checks will be known the level of taxpayer compliance.

2.2 Hypothesis Development

In accordance to the background study the literature used in this research and prior research as a reference, the proposed hypotheses are as follows:

H1: Tax knowledge significantly positive influence taxpayer compliance

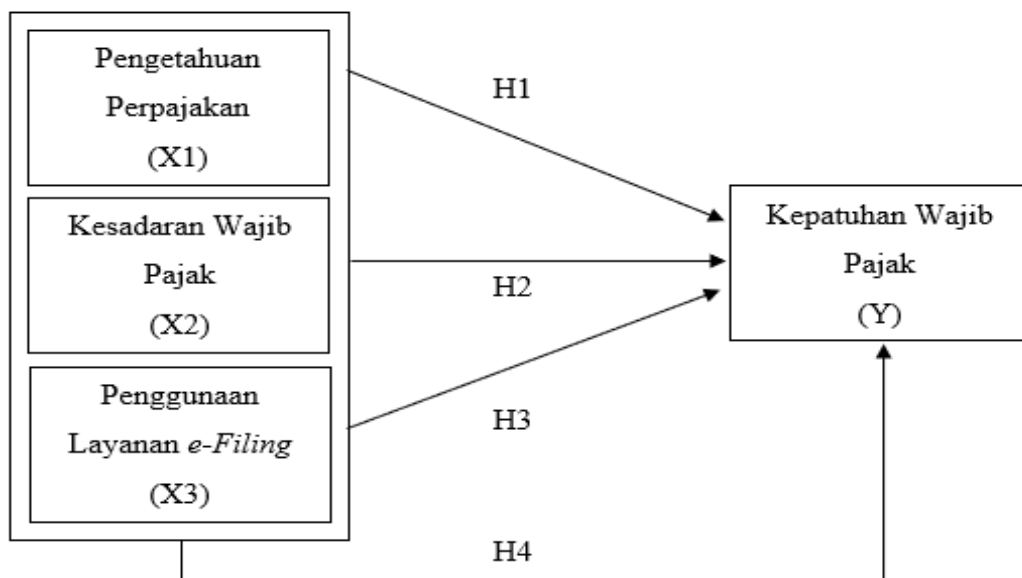
H2: Taxpayer Awareness significantly positive influence taxpayer compliance

H3: Use of E-Filing Services significantly positive influence taxpayer compliance

H4: Tax Knowledge, Taxpayer Awareness and Use of E-Filing Services significantly positive influence taxpayer compliance

2.3 Theoretical Framework

In accordance with the theoretical background and previous research, researchers have developed a theoretical framework consisting of variables that are considered influential for taxpayers to comply with tax obligations. The proposed theoretical framework can be seen as follows:



Source : Self Proceed

3. DATA AND RESEARCH TECHNIQUE ANALISYS

The type of data used in this study is subject data in the form of written responses, namely the type of data provided in the form of opinions, attitudes, and experiences of private taxpayers who are the subject of this study as a response to written questions on questionnaires that researchers provide.

3.1. Type Of Research

The type of research conducted is a type of survey research method. According to Zikmund (1997) the survey method is a method in research whose information is collected from several samples.

3.2. Place And Time Of Research

This research was conducted on Private Taxpayers at PT Gunatronikatama Cipta and the research time was conducted in June 2021.

3.3. Data Quality Test

Research that uses variables using questionnaire instruments should be conducted quality testing of the data obtained. This test aims to find out whether the instrument used is valid and reliable or not.

3.4 Classic Assumption Test

The classic assumption tests that will be used in the analysis of this study are the Normality Test, Multicollinearity Test, Heteroskedasticity test.

3.5 Hypothesis Test

A hypothesis test is essentially a decision-making method based on data analysis. In this study will be conducted a hypothesis test that includes the test F (simultaneous test), coefficient of determination (R²) and test t (partial test).

3.6 Descriptive Statistical Analysis

According to Ghazali (2009) this analysis aims to provide an overview or describe data in variables seen from the mean, minimum, maximum and standard deviation.

4. RESULT AND DISCUSSION

4.1. Normality Test Result

The normality test is used to test the free variable data (X) and the bound variable data (Y) on a resulting regression equation. Regression equations are said to be good if they have data bound to distribute near normal or even normal:

Table 1 : Normality Test Result
One-Sample Kolmogorov-Smirnov Test

		Unsta ndardized Residual	
N		72	
Normal Parameters ^{a,b}	Mean	.0000000	
	Std. Deviation	1.82028488	
Most Extreme Differences	Absolute	.099	
	Positive	.083	
	Negative	-.099	
Test Statistic		.099	
Asymp. Sig. (2-tailed) ^c		.075	
Monte Carlo Sig. (2-tailed) ^d	Sig.	.074	
	99% Confidence Interval	Lower Bound	.067
		Upper Bound	.080

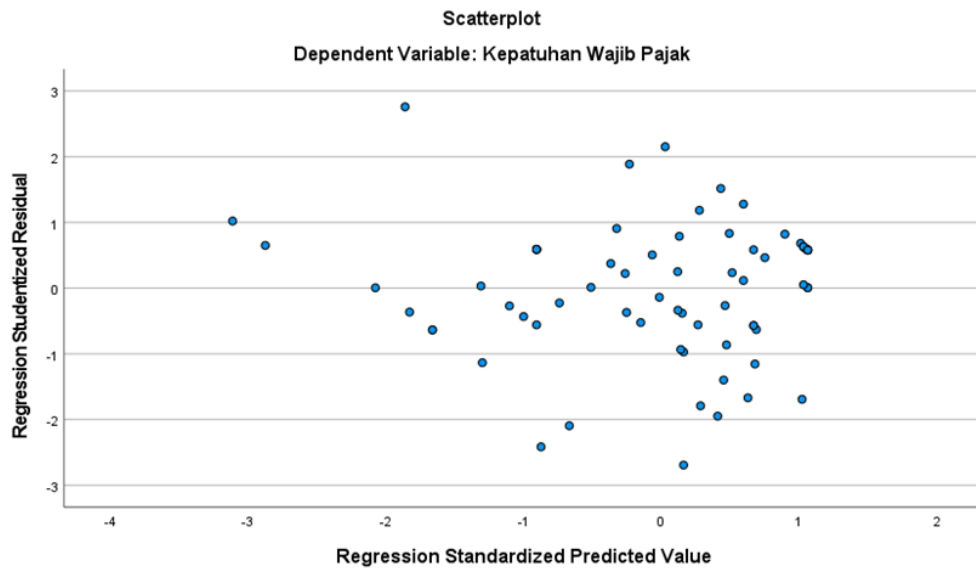
Source : Self Proceed

Based on the data above, it can be concluded that the data is normally distributed. This is based on the criteria that the data is normally distributed if the significance value is > 0.05, where the results of this study indicate a significant value for the One-Sample Kolmogorov Smirnov Test of 0.075.

4.2 Heteroskedasticity Test

The heteroskedasticity test aims to test whether in regression models there is a variant inequality from residual one observation to another. If the variant from residual one observation to another observation remains, it is called homoskesdasticity, and if different is called heteroskedasticity.

Table 2 : Heteroskedasticity Test Result



Source : Self Proceed

It can be seen that data points spread above and below or around 0, data points do not collect just above or below, scattering points – data points do not form a wavy pattern widening then narrowing and widening again. Therefore, it can be concluded that the regression model in this study is free from the problem of heteroskedasticity.

4.3 Multicollinearity Test

Multicollinearity test was conducted to test whether the regression model found a correlation between independent variables. The test is carried out by looking at the VIF (Variant Inflation Factor) value, with the following criteria:

1. If $VIF > 10$ then there is multicollinearity
2. If $VIF < 10$ then there is no multicollinearity

Table 3 : Multicollinearity Test Result

Model	Collinearity Statistics		Keterangan
	Tolerance	VIF	
1 (Constant)			
Pengetahuan Perpajakan	.516	1.939	Non-Multikolinearitas
Kesadaran Wajib Pajak	.414	2.418	Non-Multikolinearitas
Penggunaan layanan e-filing	.498	2.007	Non-Multikolinearitas

Source : Self Proceed

Based on the data above, it can be concluded that the data in this study did not experience multicollinearity problems. It is known that each independent variable used in the study has a VIF < 10. Therefore, it can be concluded that the regression model above avoids the problem of multicollinearity.

4.4 Descriptive Statistical Analysis

Table 4 : Descriptive Statistical Analysis Result

	N	Range	Minimum	Maximum	Mean	Std. Deviation
X1	72	10	15	25	22.26	2.461
X2	72	12	13	25	21.89	3.010
X3	72	12	18	30	27.28	3.059
Y1	72	10	15	25	21.28	3.082
Valid N (listwise)	72					

Source : Self Proceed

The number of respondents (n) is 72, the Tax Knowledge Variable has a minimum value of 15 and a maximum value of 25, a Mean value of 22.26 and a Standard Deviation of 2,461, the Taxpayer Awareness Variable has a minimum value of 13 and a maximum value of 25, a Mean value of 21.89 and a Standard Deviation of 3,010, the e-Filing Service Usage Variable has a minimum value of 18 and a maximum value of 30, Mean value 27.28 and Standard Deviation 3,059., Taxpayer Compliance Variable has a minimum value of 15 and a maximum value of 25, Mean value 21.28 and Standard Deviation 3.082.

4.5 Coefficient of correlation (r)

The correlation coefficient is a value that shows the level of closeness of the relationship between variables which is expressed by the correlation coefficient (r). The type of relationship between variables X and Y can be positive and negative. Testing is carried out with the following criteria:

1. If the significance value is < 0.5 then it is correlated
2. If the Significance value > 0.5 then it is not correlated

Table 5 : Coefficient of determination (R2) Test Result

		Variabel X	Variabel Y
Variabel X	Pearson Correlation	1	.807**
	Sig. (2-tailed)		<.001
	N	72	72
Variabel Y	Pearson Correlation	.807**	1
	Sig. (2-tailed)	<.001	
	N	72	72

Source : Self Proceed

Based on the data above, it can be concluded that the relationship between Variable X and Variable Y is correlated with a significance value of 0.001 with a strong correlation with a value of 0.807.

4.6 Coefficient of determination (R2)

Testing the coefficient of determination (R²) aims to measure how far the model's ability to explain the variation of the dependent variable (Y). The coefficient of determination ranges from zero to one (0 R² 1), which means that if R² = 0 it means that there is no influence between the independent variables on the dependent variable, and when R² is close to 1, it indicates that the stronger the influence of the independent variable on the dependent variable.

Table 6 : Coefficient of determination (R2) Test Result

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.827 ^a	.684	.670	1.771

a. Predictors: (Constant), Use of e-Filing Services, Knowledge of Taxation, Kesadaran

Wajib Pajak

Source : Self Proceed

Showing that R² = 0.670, this can be interpreted as that knowledge of taxation

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(X1), modernization of the tax administration system (X2), and mandatory awareness (X3) of taxpayer compliance (Y) of 0.670 which means that 67% of variable value Y (taxpayer compliance) can be affected by variable knowledge of taxation (X1), taxpayer awareness (X2), and use of *e-Filing* services (X3), while the remaining 33% (100% - 67%) is explained by other variables that are not included in the sports into this research model.

4.7 F-Test Result

Table 7 : F-Test Result

ANOVA^a

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	461.269	3	153.756	49.046	<.001 ^b
Residual	213.175	68	3.135		
Total	674.444	71			

a. Dependent Variable: Taxpayer Compliance

b. Predictors: (Constant), Use of e-Filing Services, Tax Knowledge, Taxpayer Awareness

Source : Self Proceed

Known that the value of F calculates 49.046 and the value of F tables 1.997 while the significance value of F of 0.001 is smaller than the standard decision-making criterion which is 0.05. Thus, it can be concluded that F count > F table or 49,046 > 1,997 and simultaneous signification of 0.001 < 0.05 which means together tax knowledge, taxpayer awareness and the use of e-filing services have an simultaneous effect on taxpayer compliance.

4.8 t-Test Result

Table 6 : t-Test Result

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-1.098	2.134		-.514	.609
Knowledge of Taxation	.026	.119	.021	.221	.825
Taxpayer Awareness	.501	.109	.489	4.616	<.001
Use of e-Filing Services	.397	.097	.394	4.077	<.001

a. Dependent Variable: Taxpayer Compliance

Source : Self Proceed

The t test shows a calculated result in the tax knowledge variable of 0.221 with a table t at a significance level of 0.05 df = (n-k-1) = (72-3-1) = 68 which is 1.997, then t calculates smaller than t table 0.221 < 1.997. The probability value of significance of 0.825 indicates

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a greater value of 0.05 ($0.825 > 0.05$), thus it can be concluded that the tax knowledge variable has no effect on taxpayer compliance. The t test of the taxpayer consciousness variable shows a calculated result of 4,077 with a table t at a significance level of 0.05 $df = (n-k-1) = (72-3-1) = 68$ which is 1,997, then t calculates greater than t table $4,077 > 1,997$. The probability value of significance of 0.001 indicates a greater value of 0.05 ($0.001 < 0.05$), thus it can be concluded that the variable use of e-Filing services affects taxpayer compliance. The e-Filing service usage variable test shows a calculated t result of 4,616 with a table t at a significance level of 0.05 $df = (n-k-1) = (72-3-1) = 68$ which is 1,997, then t calculates greater than t table $4,616 > 1,997$. The probability value of significance of 0.001 indicates a greater value of 0.05 ($0.001 < 0.05$), thus it can be concluded that the variable of taxpayer awareness affects taxpayer compliance.

5. CONCLUSION

The conclusion that can be drawn based on data analysis, hypothesis testing and discussion is that knowledge of taxation partially has no effect on taxpayer compliance. This shows that for employees of PT Gunatronikatama Cipta because of tax calculations, tax deductions and tax reporting carried out by companies, Taxpayer awareness partially positively affects taxpayer compliance, The use of e-filing services partially positively affects taxpayer compliance. This is because for employees of PT Gunatronikatama Cipta the longer the e-filing service is used, taxpayers realize that the e-filing application is easy to use and very helpful, Knowledge of taxation, taxpayer awareness and the simultaneous use of e-filing services positively affect taxpayer compliance. This is because according to the taxpayer of PT Gunatronikatama Cipta the increasing amount of knowledge possessed related to taxation can also support increasing awareness of the rights and obligations of employees, This conclusion is derived from the results of regression tests.

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