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Taxpayer compliance factor related to technology: the influence of e-registration, e-spt, e-filling, and e-billing usage.

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Taxpayer compliance factor related to technology: the influence of e-registration, e-spt, e-filling, and e-billing usage.

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Abstract

In 2019 the level of taxpayer compliance was only 29% of the total number of taxpayers registered at KPP Pratama Cirebon Satu; then in 2020, there was a decrease of around 6% to 23% of the total WPOP, then in 2021, it only increased 1% to 24% of the total number of taxpayers. Registered WPOP. Based on this, this research is here to see how Taxpayer Compliance in Cirebon is based on E-Registration, E-SPT, E-Filling, & E-Billing. This research method uses the verification method. This type of research is basic research or basic research. The questionnaires that were sent out to individual taxpayers who were registered with the Cirebon Satu Tax Service Office were the source of the primary data that was used in this research. The formula for convenience sampling was used to select the sample, which consisted of a total of 100 participants from the pool. Statistical analysis was carried out in this study using multiple linear regression analysis using IBM SPSS 25 software for windows. The results of this study indicate that E-SPT affects taxpayer compliance in the city of Cirebon. Meanwhile, E-Registration, E-Filling, and E-Billing do not affect Taxpayer Compliance in Cirebon, Indonesia. The contribution of this research can increase recommendations for the government, especially in increasing taxpayer reporting by increasing certainty of validation in tax payments.

Keywords: E-Registration, E-SPT, E-Filling, E-Billing, Taxpayer Compliance.

1. Introduction

Tax is an obligation that must be paid to the state, which is owned by individuals or entities that are coercive by law. Tax payment itself is another manifestation of the obligations of the state and the participation of taxpayers (WP). Compared to other developing countries, Indonesia has a relatively lower tax rate than its Gross Domestic Product (GDP). The Directorate General of Fiscal Balance stated that Indonesia's tax ratio in 2019 was 9.76 percent, then in 2020, it was 8.33 percent, and in 2021 it was 9.11 percent. This tax ratio is still relatively low compared to neighbouring ASEAN countries such as Thailand, the Philippines and Singapore, which reach 14-16 percent (ceicdata.com).

Year	Number of Registered WPOP	Number of SPT Report	WPOP Report SPT (%)	WPOP Does Not Report SPT (%)
2019	96.888	27.908	29%	71%
2020	116.181	26.345	23%	77%
2021	121.938	29.182	24%	76%

Source: Tax Service Office (KPP) Paratama Cirebon 1

The phenomenon regarding taxpayer compliance is explained in table 1.1 above, which is the level of individual taxpayers (WPOP) who did not report SPT at the Cirebon One Primary Tax Service Office during the last three years, from 2019 to 2021, in fulfilling their tax obligations increased. Because of the number of individual registered taxpayers (WPOP), only a few tens of thousands of people have reported their SPT. This shows that with the many WPOPs who do not report SPT, taxpayer compliance in Cirebon City still needs to be higher and has not increased significantly. In 2019 WPOP reported SPT was only 29% of the number of taxpayers registered at KPP Pratama Cirebon One. Then in 2020, there was a decrease of around 6%, namely to 23% of the number of WPOPs reporting SPT, then in 2021, it only increased by 1% to 24 % of WPOP reporting their SPT from the number of WPOPs registered.

Bringing the method of tax administration up to date is one way in which the government can increase customer compliance. E-System services such as E-Registration, E-SPT, E-Filing, and E-Billing have been developed as part of a modern administrative system that has been developed by the Directorate General of Taxes to make it easier for taxpayers to report their tax obligations. This administrative system was developed using information and communication technology (Widjaja & Siagian, 2017). This also needs to be accompanied by good management of the administrative system and educational efforts to build taxpayer awareness in carrying out tax obligations. Because taxes are inherently coercive, people's perceptions of paying taxes continue to be negative towards the government if they don't feel the benefits of their taxes. This can also impact many taxpayers who do not carry out their tax obligations (Martini et al., 2019).

Research conducted by Sulistyorini et al. (2017) and Martini et al. (2019) found that applying E-Registration has a dominant influence on the level of taxpayer compliance. However, the research results differ from those conducted by (Pitoyo & Muthmainnah, 2021), which shows that E-Registration does not affect taxpayer compliance.

Research conducted by (Purwanti & Surini, 2016) and (Sulistyorini et al., 2017) found that applying E-SPT influences increasing taxpayer compliance in contrast to research conducted by (Fitriyani & Yusuf, 2019), which states that E-SPT does not affect the level of taxpayer compliance. The study conducted by (Sulistyorini et al., 2017) and (Pitoyo & Muthmainnah, 2021) found that implementing E-Filling has a significant effect on taxpayer compliance. In contrast to the results of research conducted by (Martini et al., 2019), E-Filling has no impact on taxpayer compliance.

2. Literature Review

2.1 E-Taxation System

A tax administration system that makes use of the e-System, also known as the Electronic System, has been released by the Directorate General of Taxation. E-System is a modern administrative system to support smooth administration through information and communication technology such as the internet so that it is expected to process good, smooth, fast, and accurate tax work and services. In early 2005, as an initial step towards realizing the modernization of the taxation system in Indonesia, a taxation e-system was issued. E-Registration, E-SPT, E-FIN, E-Filing, E-Billing, E-Faktur, E-Form, and E-Report were the components of the E-System that were made available when it was introduced (Sukiyaningsih, 2020).

2.2 E-Registration

The theory of Planned Behavior explains that a person's behavioural tendencies are influenced by how the environment is around the individual, also called normative beliefs. Attitudes and intentions of taxpayers will be affected by the emergence of thoughts about the importance of taxpayer compliance. E-Registration facilitates registration of NPWP and confirmation of taxable entrepreneurs to consult about taxes online. (Sulistyorini et al., 2017) (Martini et al., 2019) found that applying the E-Registration system has a dominant influence on the level of taxpayer compliance. The results of this study indicate that the better the implementation of the E-Registration system, the more Taxpayer Compliance will increase.

H1: E-Registration influences on Taxpayer Compliance.

2.3 E-SPT

The theory of Planned Behavior is that intention to behave can lead to behaviour that individuals will carry out (Ajzen, 1991). It is generally agreed that reporting SPT using the application known as E-SPT is more effective than reporting SPT manually; consequently, individuals can more easily fulfill their tax responsibilities by making use of E-SPT. Taxpayers are able to more quickly fulfill their tax responsibilities. the taxpayer can meet the needs of fast and accurate data from the tax office because reporting it uses a computer system. The implementation of the E-SPT can facilitate the activity of conveying SPT taxpayers so that they can increase taxpayer compliance. (Purwanti & Surini, 2016) And (Sulistyorini et al., 2017) found that applying E-SPT influences increasing taxpayer compliance.

H2: E-SPT influences on Taxpayer Compliance.

2.4 E-filling

TPB explains that behavioural intentions can lead to behaviour that individuals will carry out. The application of e-filling can be associated with behavioural belief factors where taxpayers believe in good results and evaluation when using E-filling. And in the end, the taxpayer will pay and report dutifully. Research conducted (Sulistyorini et al., 2017) and (Pitoyo & Muthmainnah, 2021) shows that the modernization of the tax administration system has a positive and significant effect on taxpayer compliance. In this study, the modernization of the tax administration system consists of organizational restructuring, improving business processes and information technology, improving human resources, and implementing good governance.

H3: E-Filling affects Taxpayer Compliance.

2.5 E-Billing

The intention to behave can lead to behaviour that individuals will carry out (musyaffi et al., 2022). The application of e-Billing can be linked to the control belief factor, with the existence of E-Billing can make it easier for taxpayers to carry out their taxpaying obligations. So taxpayers don't have to bother coming and queuing first and waiting a long time to make tax payments. E-Billing provides efficiency in paying taxes. Taxes can be produced anywhere and anytime. Even E-Billing also increases taxpayers' tax compliance in remote areas. (Husnurrosyidah & Suhadi, 2017) Proves that E-Billing has a positive effect on taxpayer compliance. This indicates that E-Billing is convenient for paying taxes, increasing tax compliance.

H4: E-Billing influences on Taxpayer Compliance.

3. Material and Method

3.1 Design Study

The research uses Basic Research. Basic research is carried out to produce basic knowledge to understand how problems in organizations can be solved (Sekaran, 2017; Khairunnisa et al., 2022). According to (Sugiyono, 2019), the verification method is research conducted on certain populations or samples to test established hypotheses.

The population is a region comprised of objects and individuals that possess characteristics that researchers choose to investigate in order to draw relevant conclusions (Sugiyono, 2015). The participants in this research are individuals who have filed their taxes and are currently registered at the Cirebon One Pratama Tax Service Center 121,938. The characteristics and the quantity of people who belong to the demographic are represented in the sample (Sugiyono, 2018). This research makes use of a method known as convenience sampling. The Slovin algorithm is utilized in the process of sample determination:

$$n = \frac{121.938}{1 + 121.938\ (0{,}1)^2}$$

$$n = 99{,}9 \text{ rounded to } 100$$

Keterangan:

n = number of samples

N = numbers of the population

a = percentage sample error. 0.1 (10%)

3.2 Data Analysis

This research focuses on quantifiable data as its primary form of data. According to (Sugiyono, 2018), quantitative data is founded on factual data presented in the shape of numbers. These numbers will then be measured using statistics as a test tool, according to the problem that is being investigated to generate a conclusion. Primary data are being utilized in this investigation as the data source. The term "primary data" alludes to information regarding variables that was acquired directly from the source by researchers (Sekaran, 2017). According to (Sugiyono, 2017), the data collection method is the most strategic step in research because the study's main objective is to obtain data. The data collection method used is a questionnaire (questionnaire). All data presentation and analysis in this study used IBM SPSS 25, which can be used to analyze data and statistical calculations.

4. Result

4.1 Validity and reliability testing

Based on the validity test, it can be concluded that for r counting the variables of Taxpayer Compliance (Y), E-Registration (X1), E-SPT (X2), E-Filling (X3) and E-Billing (X4), the correlation value is obtained in each statement exceeds r table 0.196. Thus, all items are valid and worthy of testing.

Table 2. Validity of taxpayer compliance

Variable	Item research	r-statistic	r-table
Taxpayer avoidance (Y)	Y.1	0,834	0,196
	Y.2	0,833	0,196
	Y.3	0,839	0,196
E-Registration (X1)	X1.1	0,875	0,196
	X1.2	0,834	0,196
	X1.3	0,802	0,196
	X1.4	0,872	0,196
E-SPT (X2)	X2.1	0,786	0,196
	X2.2	0,790	0,196
	X2.3	0,778	0,196
	X2.4	0,790	0,196
	X2.5	0,654	0,196
	X2.6	0,655	0,196
E-Filling (X3)	X3.1	0,898	0,196
	X3.2	0,908	0,196
	X3.3	0,902	0,196
E-Billing (X4)	X4.1	0,782	0,196
	X4.2	0,867	0,196
	X4.3	0,840	0,196
	X4.4	0,870	0,196

Based on the table above, the calculations that have been carried out show that the Cronbach's Alpha Individual Taxpayer Compliance variable is 0.781, E-Registration is 0.866, E-SPT is 0.827, E-Filling is 0.885 and E-Billing is 0.52. From these results, it can be concluded that Cronbach's Alpha value is> 0.70 for each variable. All variables are reliable and consistent from time to time.

Table 3. Reliability test

Variable	Cronbach Alpha	Decision
Taxpayer avoidance	0,781	Reliable
E-Registration	0,866	Reliable
E-SPT	0,827	Reliable
E-Filling	0,885	Reliable
E-Billing	0,852	Reliable

4.2 Normality

The purpose of the normality test is to determine whether the influencing variables or leftover variables in the regression model have a normal distribution. A decent regression model will have a normal distribution or one that is very close to normal. Asymp is generated when the normality test of the One-Sample Kolmogorov-Smirnov Test is run, and Table 4.10 is used to display the findings of that test. A significance level (two-tailed) of 0.200 or higher that is greater than 0.05 demonstrates that the data are normally distributed and therefore pass the normality test.

4.3 Multicollinearity

The objective of the multicollinearity test is to determine whether the regression model discovered an association between the variables that were considered independent. A decent regression model should have no correlation with the variables that are being studied independently. In this investigation, the multicollinearity test was utilized to ascertain Tolerance and VIF (Variance Inflation Factor with 1.136, which is lower than 10. while the Tolerance value of E-Registration is 0.880, which is greater than 0.10. E-SPT possesses a Tolerance value that is greater than or equal to 0.10 and a VIF value that is equal to or less than 10 and changeable. E-Filling has a Tolerance value that is greater than or equal to 0.10 and a VIF value that is less than 10, while E-Billing has a Tolerance value that is greater than or equal to 0.10 and a VIF value that is less than 10. That there is no multicollinearity between the independent variables in the variables used in this research can be deduced from the fact that there is none.

4.4 Heteroscedasticity Test

The objective of the heteroscedasticity test is to establish the variation and residuals of one observation are not comparable to those of another observation using a regression model. The Glejser test can be used to determine whether there is heteroscedasticity. This can be seen through the heteroscedasticity test. According to the definition, heteroscedasticity does not take place if the significance value is greater than 0.05, and the opposite is also true. When the significance value is less than 0.05, a condition known as heteroscedasticity is present.

The findings of the heteroscedasticity test indicate that the significant value of each independent variable is greater than 0.05, as shown by the heteroscedasticity presumption test. The number of 0.057 is chosen as the level of significance for the E-Registration statistic. The number of 0.599 is determined to be significant for the E-SPT statistic. The significance level of the E-Filling variable is determined to be 0.864. The number of 0.267 is chosen as the significance level for the E-Billing variable. Therefore, the heteroscedasticity test conducted in this research using the Glejser test did not reveal any instances of heteroscedasticity.

4.5 Multiple Linear Regression Analysis

This section discusses the test through multiple regression, as shown in the following table:

Table 4. Multiple Linear Regression Analysis

Model		β	t	Sig.
1	(Constant)	3.388	2.342	.021
	E-Registration	.120	1.918	.058
	E-SPT	.176	3.053	.003
	E-Filling	.095	1.021	.310
	E-Billing	.127	1.799	.075

a. Dependent Variable: Taxpayer avoidance

Based on the table above, the linear regression equation is obtained as follows:

KWP = 3.388 + 0,120ER + 0,176ES + 0,095EF + 0,127EB +e

Keterangan:

Y = Taxpayer Compliance

a = Constanta

X1= E-Registration

X2= E-SPT

X3= E-Filling

X4= E-Billing

b1-b4 = Variable regression coefficient

e = error rate (5%)

The accompanying provides an explanation of the solution for multiple regression: 1) all variable considered consistent, then the value of Taxpayer Compliance is 3.388, which is indicated by a continuous value of 3.388; 2) all variable are consistent, then the value of Taxpayer Compliance The value of the E-Registration regression coefficient is 0.120, which indicates that the E-Registration is 1 unit, so the value of Taxpayer Compliance will increase by 0.120; 3) The value of the E-SPT regression coefficient is 0.176, which indicates that the E-SPT is 1 unit; consequently, the Taxpayer Compliance value will increase by 0.176. 4) The value of the regression coefficient for E-Filling is 0.095, which indicates that E-Filling is 1 unit, which means that the value of Taxpayer Compliance will increase by 0.095. 5) The value of the E-Billing regression coefficient is 0.127, which indicates that E-Billing is 1 unit; consequently, the Customer Compliance value will increase by 0.127.

5. Discussion

The findings of the results can be found in table 4.26. The E-Registration test for Taxpayer Compliance achieved a significance level of E-Registration of 0.058 > 0.05 and count t-table, specifically 1.918 1.985. This was determined by comparing the two values. If E-Registration is not going to influence on Taxpayer Compliance, then HO will be approved while H1 will be declined. The compliance of taxpayers in meeting their tax responsibilities is unaffected by the use of the electronic registration method (E-Registration). The findings of this research are in line with those obtained from another study (Pitoyo & Muthmainnah, 2021), which concluded that the use of E-Registration had no impact on the level of taxpayer compliance.

It is indicated that errors still occur in online registration. Namely, the NPWP is in the non-active category, and the EFIN is not found, which requires taxpayers to make a complaint to the Tax Service Office. Due to this, taxpayers still consider the system complicated to submit online. So they still need to do it manually following the control belief factor in the theory of planned behaviour, namely individual beliefs based on past experiences with behaviour and characteristics or things that support or hinder their perception of behaviour. This belief forms a perceived behavioural control variable (perceived behavioural control).

According to the findings of the data analysis in table 4.26. The significance threshold of the E-SPT test for Taxpayer Compliance was determined to be 0.003 0.05, and the count> t-table was found to be 3.053 1.985. After that, hypothesis H2 is approved while hypothesis HO is dismissed. Therefore, E-SPT has a considerable impact on the compliance of taxpayers. The findings of this study are in line with the findings of a study that was carried out by Purwanti and Surini (2016). That study found that E-SPT has an influence on customer compliance.

They are related to control beliefs in planned behaviour theory. The Directorate General of Taxes created the E-SPT system to make it easier for taxpayers to strengthen their thoughts and perceptions of taxpayers to fulfil their tax obligations. Based on the calculation results in table 4.26, the E-Filling test for Taxpayer Compliance obtained a significance level of E-Filling of 0.310 > 0.05 and t-statistics <t-table, namely 1.021 <1.985. Afterwards, H3 is considered unacceptable, and HO is approved. Therefore, the compliance of taxpayers is unaffected by e-filing. The findings of this study are in line with those obtained from other studies (Martini et al., 2019; Batrancea et al., 2022), which indicate that the use of e-filing does not have an effect on the level of compliance demonstrated by taxpayers.

It is known that the taxes of individuals who use e-filling in reporting their annual income tax return can be seen in the last three years; every year, it has increased. In 2019, of the 27,908 individual taxpayers who submitted their annual returns, 24,689 individuals used E-Filling or 88%. As many as 3,219 individuals used manual or 12%, and in 2020, 26,345 individual taxpayers submitted. For example, as many as 24,267 individuals use e-filling or 92% annually, and 2,078 individuals use manual or 8%. In 2021, out of 29,182 individual taxpayers who submitted their annual returns, 27,436 individuals used e-filling, or 94% and 1,746 individuals used manual or 6%.

The increase in the use of filing annual tax returns for individuals has not been followed by a growth in individual taxpayers reporting yearly tax returns, which are known to tend to decline, namely 29% (2019), 23% (2020), and 24% (2021). From the data above, E-Filling at the Cirebon 1 Pratama Tax Service Office does not significantly affect the increase in individual taxpayers reporting annual tax returns. In other words, E-Filling has yet to succeed in increasing taxpayer compliance. Still, the use of E-Filling can only provide convenience for individual taxpayers.

According to the findings of the calculations presented in table 4.26, the E-Billing test for Taxpayer Compliance received a significance level of E-Billing of 0.075 > 0.05 and a t-statistic t-table, 1.799 1.985. This was determined by comparing the two to the 0.05 threshold. After that, H4 is deemed unacceptable, and HO is approved. Therefore, the compliance of taxpayers is not impacted using electronic billing. The findings of this study are in line with those of another study (Fadilah, 2020), which concluded that the use of electronic billing had no impact on the level of taxpayer compliance. It is indicated that there are still frequent data input errors, namely KAP data (Tax Account Code) and KJS (Deposit Type Code). Which causes the reports made to be invalid and makes taxpayers required to make a complaint to the Tax Service Office. Due to this, taxpayers still consider the system complicated to submit online. So they still need to do it manually following the control belief factor in the theory of planned behaviour, namely individual beliefs based on past experiences with behaviour and characteristics or things that support or hinder their perception of behaviour. This belief forms a perceived behavioural control variable (perceived behavioural control).

6. Conclusion, Implication, and Recommendation

This study shows that E-Spt can significantly influence taxpayer compliance. However, e-registration, e-filling and e-billing have little impact on taxpayer compliance. This indicates that credible evidence or forms that taxpayers have paid taxes is an important factor that makes taxpayers comply. At the same time, the way to pay the tax is not thought of by the taxpayer. This is because the charging duration is only once a year for most taxpayers. So the most important thing for taxpayers is the existence of taxpayer reporting. The results of this study contribute to the government that it is important to know users' needs, especially the validation of reporting evidence so that taxpayers have a sense of security and certainty. While the theoretical contribution shows that the results of this study confirm the theory of planned behaviour, where a person's behaviour is caused by triggers, namely regulations and rules, so that they carry out certain behaviours.

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