

TAX ADMINISTRATION TECHNOLOGY AND TAXPAYER COMPLIANCE

Lorensia Octaviani Winoto¹, Dian Indudewi², Febrina Nafasati Prihantini³
¹²³Universitay Semarang

ABSTRACT

The government, specifically the Directorate General of Taxes, applies technology in the administration of taxation to facilitate the public in reporting taxes. E-registration, e-billing, and e-filing have become a form of application of tax administration technology. The application of this technology is expected to help while improving taxpayer compliance in reporting taxes owed.

This research is quantitative research using primary data. Respondents are private taxpayers who have a Taxpayer Identification Number (NPWP) and are registered with KPP Pratama Semarang Selatan and KPP Semarang Tengah Satu. Analysis of research data using multiple linear regression methods with the statistic tool of the SPSS program version 23.

Statistical test results show there are no constraints in the classical assumption test. The results of hypothesis testing show that all hypotheses are accepted, namely that E-registration, e-billing, and e-filing have a positive effect on taxpayer compliance.

Keywords: E-registration, e-billing dan e-filing

INTRODUCTION

Taxes are the primary source of state revenue. One of them can be sourced from the income tax (PPh) of private taxpayers (WPOP). In recent times, the Directorate General of Taxation has made significant reforms in tax services, namely by utilizing technological advances. For example, E-registration, e-billing, and e-filing become a form of application of information technology that can facilitate taxpayers in reporting their taxes.

The Office of Tax Services (KPP), especially KPP Pratama, has a function to conduct analysis, elaboration, and achievement of revenue targets. The utilization of technology in the form of E-registration, e-billing, and e-filing is expected to increase the compliance of private taxpayers in reporting taxes owed. KPP Pratama Semarang Selatan and KPP Semarang Tengah I showed a fluctuating level of taxpayer reporting compliance over the past few periods.

Tabel 1.1
Personal Taxpayer Compliance Rate in KPP Pratama South Semarang and KPP Semarang Tengah I Years 2016-2020

Year	Compliance rate WPOP KPP South Semarang	Compliance rate WPOP KPP Semarang Central
2016	69%	73%
2017	92%	57%
2018	71%	88%
2019	70%	79%
2020	92%	67%

Source: data processed

In addition to fluctuating WPOP compliance data, several previous studies have also shown inconsistent results. Table 1. 2 summarises differences in the results of previous studies.

Tabel 1.2
Gap Research

Researchers	Dependent Variable		
	Taxpayer Compliance		
	Variable Independent		
	E-Registration	E-Billing	E-Filling
Ersania & Merkusiwati (2018)	B+	B+	B+
Rahmadani (2018)	TB	B+	B+
Putri (2019)	-	B+	B+
Martini, Penawang, & Purnomo (2019)	B+	B+	TB
Pradnyana & Prena (2019)	-	B+	B+
Arifin & Syafii (2019)	-	TB	TB
Sari (2019)	-	B+	B+

Based on the phenomenon that occurred in the KPP Pratama South Semarang and Central Semarang I region and inconsistencies in the results of previous research, it raises the question of whether E-registration, e-billing, and e-filing have a positive effect on WPOP compliance. This research aims to answer research questions and contribute research, especially in the field of taxation. The results of this study are also expected to be able to help KPP Pratama Semarang Selatan and Central Semarang I, which are currently faced with WPOP compliance levels that are still experiencing fluctuations from the last few periods.

THEORETICAL BACKGROUND

E-registration Relationship to WPOP Compliance

Martini et al. (2019) argue that the online taxpayer registration system or *e-registration* is part of the tax information system in the DJP environment based on hardware and software that connects with data communication devices to manage the registration process carried out by taxpayers. Modernizing tax applications can help people who have met both objective and subjective requirements to register as taxpayers and obtain NPWP online through an application developed by DJP called *e-registration*. *E-Registration provides user-friendly services* so that taxpayers can easily operate it to improve taxpayer compliance in registering as a taxpayer.

Bawono et al. argue that *E-registration* services not only make it easier for taxpayers to register but also can easily make changes to their tax information data. The results of research conducted by Ersania and Merkusiwati (2018) showed that the application of *e-registration* has a positive effect on taxpayer compliance, as is the case with the results of martini research et al. (2019), which showed that the use of *e-registration* has a positive effect on taxpayer compliance. Based on the above description, the first hypothesis in this study is:

H₁: Implementation of E-Registration Positively Affects The Compliance of Private Taxpayers.

E-billing Relationship Toward WPOP Compliance

According to the Regulation of the Director-General of Taxes Number PER-05/PJ/2017, the Billing system is an electronic system managed by the Directorate General of Taxes to issue and manage billing codes that are part of the state revenue system electronically. With *the billing code*, taxpayers can pay or deposit their taxes electronically through the Bank or Pos Persepsi as a service provider media in the form of deposit receipts for state revenues. Research conducted by Putri (2019) showed that *e-billing* has a positive effect on the level of taxpayer compliance. With *e-billing*, taxpayers will be easier to make tax payments whenever online. They can also increase security in carrying out tax transactions.

In research conducted by Putri (2019), Martini et al. (2019), Ersania and Merkusiwati (2018), Sari (2019), Pradnyana and Prena (2019), & Rahmadani (2018) obtained the result that *e-billing* affects taxpayer compliance. Based on this description, the second hypothesis in this study is:

H₂: The Application of E-Billing Positively Affects The Compliance of Private Taxpayers.

E-filing Relationship Toward WPOP Compliance

According to the Regulation of the Director-General of Taxes Number PER-1/PJ/2014, E-Filling is a way of delivering annual tax returns electronically conducted online and in real-time over the internet on the website of the Directorate General of Taxes (www.Pajak.go.id) or Application Service Provider (ASP). With the e-filling, taxpayers get convenience in reporting tax returns such as time efficiency, *Go Green, and paper savings*; *SPT reporting becomes more timely* and can reduce errors in filling SPT (Putri, 2019).

The application of *e-filling* by DJP aims to improve services to taxpayers and is expected to improve taxpayer compliance in the reporting of tax returns, especially private taxpayers. In research conducted by Putri (2019), Ersania and Merkusiwati (2018), Sari (2019), Pradnyana and Prena (2019), & Rahmadani (2018) obtained research results that e-filling affects taxpayer compliance. Therefore, from the description above, the third hypothesis in this study is:

H₃: The Implementation of E-Filling Has a Positive Effect on The Compliance of Private Taxpayers.

METHOD, DATA, AND ANALYSIS

Research Variables and Operational Definitions

Research variables consist of dependent and independent variables. The dependent variable is WPOP compliance. Independent variables are E-registration, e-billing, and e-filling. Indicators for each variable refer to martini research et al. (2019), Putri (2019), and Ersani & Merkusiwati (2018). The indicator measurement scale uses the Likert scale 1-5, where 1 = Strongly Disagree (STS) and 5 = Strongly Agree (SS).

Population and Sample

The population of this study is WPOP registered in KPP Pratama Semarang Selatan and KPP Pratama Semarang Tengah Satu. The method of determining the sample using the judgment sampling method. The use of the judgment sampling method refers to respondents' willingness to voluntarily fill out questionnaires and consider ongoing pandemic conditions.

Reveal that the number of samples can be calculated from the number of indicators multiplied by 5. Referring to Hair, the number of samples in this study was 105 samples.

Analysis Method

Test the quality of questionnaire instruments using tests of validity and reliability. The validity test uses a bivariate correlation between each indicator score and the total construct score by comparing the value of the count with the *label*. Suppose the resulting calculated value has a value higher than the table. In that case, each item of the question presented in the questionnaire can be said to be valid. Reliability test using Cronbach alpha with a > value of 0.7 (Ghozali, 2016).

Hypothesis tests use multiple linear regression by previously performing classical assumption tests such as normality, multicollinearity, and heteroskedasticity acceptance of the hypothesis by referring to the value of significance at the level of 0.05.

RESULTS

The study distributed 120 questionnaires to 60 WPOP registered in KPP Semarang Selatan and 60 WPOP registered in KPP Semarang Tengah Satu. Based on the 120

questionnaires, as many as 15 questionnaires could not be processed. Therefore, the final questionnaire that can be used as research data is 105 questionnaires. Table 4. 1 indicates a classification based on occupation.

Table 4.1
 Classification by occupation

JOB	Frequency	Percentage
Private/State Employees	52	50%
Professional/Free Work	13	12%
Businessman	39	37%
Other	1	1%
Total	105	100%

Descriptive Statistics

Descriptive statistics describe data seen from the minimum, maximum, average value (mean), and standard deviation. The statistical results of the description can be seen in the following table:

Table 4.2
 Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
E-Registration	105	2	5	4,11	1,121
E-Billing	105	2	5	3,91	1,084
E-Filling	105	2	5	3,88	1,133
Kepatuhan Wajib Pajak	105	2	5	4,05	,984
Valid N (listwise)	105				

Source: SPSS results, 2021

After conducting descriptive statistical testing, the next testing stage is a test of validity and reliability. The validity test results show that the value of the $r_{\text{rating}} >$ so that all indicators are declared valid. Reliability tests show a Cronbach alpha value > 0.7 so that it can be stated that all indicator items are reliable.

The normality test using *the Kolmogorov-Smirnov One-Sample* statistical test showed a significance value of 0.158 (>0.05), indicating that all research data had met the assumption of normality. Multicollinearity test results showed a tolerance value of ≥ 0.10 . The heteroskedasticity test using the glejser test shows that all independent variables have an absolute residual value of > 0.05 . There is no problem with heteroscedasticity.

Hypothesis Test

Hypothesis testing uses multiple linear regression tests with the statistical tool SPSS 23. The results of the hypothesis test appear in table 4.3 below:

Table 4.3
 Hypothesis Test Result
 Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3,207	,632		5,072	,000
	E-Registration	,412	,112	,372	3,662	,000
	E-Billing	,228	,091	,259	2,502	,014
	E-Filling	,217	,060	,334	3,604	,000

a. Dependent Variable: Kepatuhan Wajib Pajak

This Following table shows the result of the Wilcoxon sign rank test:

Table 4.2
Wilcoxon Sign Rank Test

The hypothesis test results in table 4.3 show that the entire hypothesis is accepted where the significance value indicates the number < 0.05. The determination coefficient test value shows a figure of 0.878 or 87.8%, which indicates that independent variables, namely E-registration, e-billing, and e-filling, can explain WPOP compliance by 87.8%.

DISCUSSION

Effect of E-registration on WPOP Compliance

E-registration is statistically proven to have a significant positive influence on WPOP compliance. E-registration aims to facilitate taxpayers in the NPWP registration process, changes in taxpayer data, confirmation or revocation of PKP online. Ease in the tax system can motivate taxpayers in reporting annual tax returns.

The test results supported the answer of 39% of respondents who chose "strongly agree" to the "I can obtain NPWP" statement item quickly and easily". With the ease of getting now, more and more taxpayers are registered and then report their annual tax returns. This shows that WPOP complies with tax regulations.

The results of this study are by research conducted by (Ersania & Merkusiwati, 2018) and (Martini et al., 2019), which showed that the application of *e-registration* has a positive effect on the compliance of private taxpayers. However, contrary to research conducted by (Rahmadani 2018), which shows that the application of *e-registration* does not affect WPOP compliance.

Effect of e-billing on WPOP Compliance

E-billing is statistically proven to have a significant positive influence on WPOP compliance. E-billing aims to facilitate taxpayers in the process of paying taxes. WPOP can easily pay taxes simply by using the billing code of the e-billing application. Tax payments can be made through banks, post offices, or ATMs. This convenience also helps WPOP to be more efficient in the process of paying taxes. With the ease obtained by WPOP, it can improve WPOP compliance. The test results supported the answer of 44% of respondents who chose "strongly agree" to the statement item "By using e-billing tax deposits can save time because it can be done at banks, post offices and ATMs".

The results of this study are in line with research conducted by (Putri, 2019), (Martini et al., 2019), (Ersania & Merkusiwati, 2018), (Sari, 2019), (Pradnyana & Prena,

¹Email: dianindudewi@usm.ac.id; febrina@usm.ac.id

²*Corresponden Author, Email: dianindudewi@usm.ac.id

2019), and (Rahmadani, 2018) which showed that the application of *e-billing* has a positive effect on the compliance of personal taxpayers. However, contrary to research conducted by (Arifin & Syafii, 2019), which shows that the application of *e-billing* does not affect the compliance of private taxpayers.

Effect of e-filing on WPOP Compliance

E-filing is statistically proven to have a significant positive influence on WPOP compliance. E-filing aims to facilitate taxpayers in the tax reporting process. E-filing is a facility for delivering or delivering WPOP Annual Tax Return extension online. With the delivery of SPT online, WPOP does not need to come directly to KPP. This certainly facilitates and saves WPOP time. In addition, SPT file storage becomes more secure because it is stored automatically in the e-filing system. The results were supported by the answer of 39% of respondents who chose "strongly agree" to the statement item "E-filing system can reduce the risk of loss or damage to tax documents".

The results of this study are in line with research conducted by (Putri, 2019), (Ersania & Merkusiwati, 2018), (Sari 2019), (Pradnyana & Prena, 2019), (Rahmadani, 2018), which states that the application of *e-filing* has a positive effect on the compliance of private taxpayers. However, contrary to research conducted by (Martini et al., 2019) and (Arifin & Syafii, 2019), which shows that the application of *e-filing* does not affect the compliance of private taxpayers.

CONCLUSIONS

The results showed that e-registration, e-billing, and e-filing had a significant positive impact on WPOP compliance. The ease of WPOP in registering, paying, and reporting taxes owed is proven to be able to improve WPOP compliance. The Directorate General of Taxes (DJP) can improve the quality of service by using this information technology to encourage WPOP to report its taxes actively. DJP can also increase tax socialization so that more people understand the online service facilities that DJP has provided.

This research has some limitations. First, the data collection process is quite long because of the ongoing pandemic. It is shared directly with respondents who come to KPP Pratama Semarang Selatan and KPP Pratama Semarang Tengah I. Second, there is a possibility of bias in the study results due to the filling of dishonest questionnaires by respondents. However, upcoming research can improve research quality results in several ways. First, use google form facilities in distributing questionnaires. Second, we can use open-ended questions in questionnaires.

REFERENCES

- Agustiningih, W., & Isroah, I. (2016). Pengaruh Penerapan E-Filing, Tingkat Pemahaman Perpajakan Dan Kesadaran Wajib Pajak Terhadap Kepatuhan Wajib Pajak Di Kpp Pratama Yogyakarta. *Nominal, Barometer Riset Akuntansi Dan Manajemen*, 5(2).
- Arifin, S. B., & Syafii, I. (2019). Penerapan E-Filing, E-Billing Dan Pemeriksaan Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi Di Kpp Pratama Medan Polonia. *JURNAL AKUNTANSI DAN BISNIS : Jurnal Program Studi Akuntansi*, 5(1), 9.
- Direktorat Jenderal Pajak. *Fungsi Pajak*. <https://www.pajak.go.id/id/fungsi-pajak>. Diakses 11 April 2021
- Direktorat Jenderal Pajak. *E-Filling:Lapor Pajak Cukup Dua Menit?*. Tahun 2018. <https://www.pajak.go.id/id/artikel/e-filing-lapor-pajak-cukup-dua-menit> Diakses 11 April 2021
- Ersania, G. A. R., & Merkusiwati, N. K. L. A. (2018). Pengaruh Penerapan E-system Perpajakan Terhadap Tingkat Kepatuhan Wajib Pajak Orang Pribadi. *E-Jurnal Akuntansi*, 22, 1882.
- Kusumayanthi, L. O., & Suprasto, H. B. (2019). Pengaruh Penerapan E-Filling, Sosialisasi Perpajakan, Kinerja Account Representative, dan Sanksi Pajak terhadap Tingkat Kepatuhan WPOP. *E-Jurnal Akuntansi*, 28, 491.
- Martini, Penawang, S. Y., & Purnomo, T. P. B. (2019). Dampak Penerapan E-System Perpajakan Terhadap Tingkat Kepatuhan Wajib Pajak Orang Pribadi Pada Kantor Pelayanan Pajak (KPP) Kantor Wilayah Jakarta Selatan. *Jurnal Riset Manajemen Dan Bisnis (JRMB) Fakultas Ekonomi UNIAT*, 4, 755–766.
- Nurchamid, M., & Sutjahyani, D. (2018). Pengaruh Penerapan Sistem E-Filing, E-Billing Dan Pemahaman Perpajakan Terhadap Kepatuhan Wajib Pajak Pada Kantor Pelayanan Pajak Pratama Surabaya Tegalsari. *JEA17: Jurnal Ekonomi Akuntansi*, 3(02), 41–54.
- Peraturan Direktur Jenderal Pajak Nomor PER-1/PJ/2014 tentang Tata Cara Penyampaian Surat Pemberitahuan Tahunan Bagi Wajib Pajak Orang Pribadi Yang Menggunakan Formulir 1770S atau 1770SS Secara *E-Filling* Melalui *Website* Direktorat Jenderal Pajak (www.pajak.go.id)
- Peraturan Direktur Jenderal Pajak Nomor PER-05/PJ/2017 tentang Pembayaran Pajak Secara Elektronik
- Peraturan Direktur Jenderal Pajak Nomor PER-24/PJ/2017 tentang Tata Cara Pendaftaran Nomor Pokok Wajib Pajak Dan/Atau Pengukuhan Pengusaha Kena Pajak Dan Perubahan Data Wajib Pajak Dan/Atau Pengusaha Kena Pajak Dengan Sistem *E-Registration*
- Pradnyana, I. B. P., & Prena, G. Das. (2019). Pengaruh Penerapan Sistem E - Filing , E - Billing Dan Pemahaman Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi Pada Kantor Pelayanan Pajak (Kpp) Pratama Denpasar Timur. *Jurnal Ekonomi, Bisnis Dan Akuntansi*, 18(1), 56–65.
- Pratama, I. W. M. S. E., Yuesti, A., & Sudiartana, I. M. (2019). Pengaruh Penerapan Sistem E-Filing Dan E-Billing Terhadap Kepatuhan Wajib Pajak Dengan Pemahaman Internet Sebagai Variabel Moderasi pada Kpp Pratama Gianyar. *Jurnal Sains, Akuntansi Dan Manajemen (JSAM)*, 1(4), 449–488.
- Prinanggar, A., Pudjono, A. N. S., Malale, A. W., Sutopo, A., & Rahmadadhi, F. (2018). *Direktori Layanan Perpajakan* (Subdirektorat Pengembangan Pelayanan (ed.); 1st ed.).

- Putri, A. A. (2019). Kepatuhan Wajib Pajak: Studi Aspek E-Billing, E-Filling, Dan E-Faktur. *Jurnal Ekonomi & Bisnis Dharma Andalas*, 21(1), 19–39.
- Rahmadani, N. F. (2018a). Pengaruh Persepsi Penggunaan E-System (E-Registration, E-Billing, E-Filling dan E-SPT) Terhadap Kepatuhan Wajib Pajak Orang Pribadi. *Jurnal Akuntansi*.
- Rahmadani, N. F. (2018b). Pengaruh Persepsi Penggunaan E-System (E-Registration, E-Billing, E-Filing Dan E-Spt) Terhadap Kepatuhan Wajib Pajak Orang Pribadi. *Jurnal Akuntansi*, 151(2), 10–17.
- Sari, R. R. N. (2019). Pengaruh E-Filing, E-Billing Dan E-Faktur Terhadap Kepatuhan Wajib Pajak Pada KPP Pratama Kediri. *Jurnal Ekonomi Bisnis*, 5(1), 158–170.
- Solichah, N. N., -, I., & Soewarno, N. (2019). Pengaruh Penerapan E-Filling, Tingkat Pemahaman Pajak, Dan Sanksi Pajak Terhadap Kepatuhan Formal Wajib Pajak Orang Pribadi. *Jurnal Riset Akuntansi Dan Bisnis Airlangga*, 4(2), 728–744.
- Undang-Undang Republik Indonesia Nomor 16 Tahun 2009 Tentang Ketentuan Umum dan Tata Cara Perpajakan