



Taxpayer compliance : e-filing system and taxpayer characteristics trait contribution at Sub Distric Parongpong

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ABSTRACT

The objective of this study is to evaluate the influence of e-filing technology and taxpayer attributes on taxpayer compliance. The selected research methodology for this study is quantitative, employing a correlational design. The data collection process employed non-probability sampling techniques. The research instrument employed in this study was a questionnaire that was administered only to a sample of 100 taxpayers residing in Parongpong District. The research employed the data analysis technique of Structural Equation Modeling (SEM) utilizing the smartPLS software. The empirical evidence suggests that the introduction and utilization of the e-filing system does not yield a substantial impact on taxpayer compliance. Nevertheless, it can be observed that the implementation of the e-filing system has yielded favorable outcomes in terms of taxpayer attributes. In addition to this, it was observed that the characteristics of taxpayers exert a significant impact on tax compliance. Moreover, it is evident that the electronic filing system, by influencing the attributes of taxpayers, plays a role in augmenting tax compliance. The research presented in this study highlights the originality of utilizing tax e-filing as a means to enhance the attributes of taxpayers, including their traits, obedience, and discipline.

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1. INTRODUCTION

Taxes are a very important source of state revenue in the state budget (Cristina, 2020). The government uses taxes as the main financing in realizing the prosperity of society. In addition, tax revenue can also increase if the level of taxpayer compliance has increased. Gunadi (2013) explains that taxpayer compliance is someone who is willing to carry out his tax obligations in accordance with the legislation that must be obeyed, carried out, and reported. Taxpayer compliance is an important factor in realizing tax revenue in achieving the predetermined target. In the event that there is a higher level of compliance by

taxpayers, tax revenues may also increase but at the same time they shall be reduced if their levels are lower (Firdaus, 2019).

However, it is still possible to classify the level of tax compliance in Indonesia as low. In his remarks, Minister of Finance Sri Mulyani Indrawati said that Indonesia's tax revenue is still far from the target laid down and cited a low level of public compliance in paying taxes as the cause for its low percentage (Fatimah, 2020). One form of indicator that can be used to measure taxpayer compliance is the submission of tax reports through notification letters (SPT).

The Directorate General of Taxes (DGT) said the taxpayer compliance rate for annual tax return reporting was 84.07 percent in 2021, with 15.9 million tax returns reported from 19 million taxpayers. In other words, there are still 3.1 million taxpayers who have not reported their obligations, and in 2022 the compliance ratio for submitting SPT has decreased by 0.87% (Santika, 2023).

Some of the causes that make taxpayers less compliant in reporting their obligations are due to a lack of understanding of taxpayers and there are obstacles that are often felt when using the e-filing system, or online tax payments (Thavinia Ponto et al., 2022). E-filing is a system or application used for reporting tax returns electronically and can be done at any time (Sembiring, 2022). Many taxpayers think that reporting tax returns online through the e-filing system is actually difficult due to the taxpayer's lack of understanding of the terms or features used during the tax reporting procedure using the e-filing system. This statement is reinforced by research conducted by Damsis (2020) which states that one of the reasons that causes taxpayers to be reluctant to use e-filing is because taxpayers find it difficult to operate e-filing, forget passwords, fear that data confidentiality cannot be guaranteed, and assume that manual tax reporting is safer than e-filing. The e-filing system also requires a good internet connection, and if taxpayers have difficulty accessing or maintaining the connection, it can complicate the e-filing process, so it can be concluded that unsupportive network conditions in certain areas can also make it difficult for taxpayers to report their taxes online, as well as the lack of socialization by the government to taxpayers regarding the use of the e-filing system (Khoeriyah & Pohan, 2019).

If this is allowed, the state revenue from taxes will decrease and losses will occur. Matitaputty et al. (2021) state that low tax revenue will affect the running of the wheels of government and public welfare. In addition, the government will also experience difficulties and limitations in providing services and financing every government program in advancing the country. Inappropriate tax revenue can also have an adverse impact on the country's economy and people's lives, which can interfere with the provision of public services, education, health, security and infrastructure needed for sustainable economic growth. Low tax revenue can also lead to a budget deficit, which is a situation where government spending exceeds the revenue received (Fahmi, 2021). A budget deficit can result in an increase in public debt because the government must find additional sources of funds to cover the deficit.

In increasing taxpayer compliance, it is necessary to understand the use of the e-filing system (Fadhilatunisa, 2021). To increase the use of the e-filing system, efforts need to be made by providing adequate education and guidance, ensuring good integration with other systems, and providing reliable technical support services (Purwono et al., 2021). According to Rahayu (2017), the implementation of the e-filing system has a significant effect on a country's economy because it can increase the level of public compliance with taxes. The first step for reforming the Indonesia's tax reporting system, which is expected to deliver high quality services that are simpler, faster, more efficient and easier for taxpayers. The implementation of e-filing would also be an initial step towards this goal (Esmeralda et al., 2022). This strategy is also expected to encourage compliance in each taxpayer in paying their taxes correctly and depositing and reporting their taxes in accordance with the specified time. In addition to the tax reporting system, Taxpayer

Characteristics Trait can also affect taxpayer compliance. Taxpayer characteristics are internal factors that are very important in determining the extent to which a person complies with their tax obligations. Taxpayers who understand the tax system and their tax obligations tend to be more compliant in paying taxes and will see taxes as a fair obligation to support the public interest. Positive belief in the government, honest attitude in paying taxes, having confidence, having a high level of ethics and morals and having tax awareness and understanding are characteristics that must be possessed by every taxpayer (Juniarti & Septiani, 2018). In addition, the government and related institutions must also play an important role in shaping the characteristics of taxpayers through tax education, socialization, and fair application of the law. By building positive taxpayer characteristics, it is expected to increase higher tax compliance in the community (Maros & Juniar, 2016).

The background of the problem above forms the formulation of the problem to be studied. 1). Is there a significant influence between understanding e-filing in the community on taxpayer characteristics? 2). Is there an influence between understanding e-filing in the community on taxpayer compliance? 3). Is there an influence between taxpayer characteristics on taxpayer compliance in the community? 4). Is there an influence between understanding e-filing on taxpayer compliance, through taxpayer characteristics in the community?

Previous research examining e-filing on taxpayer characteristics trait explicitly does not yet exist, but there are several studies that have examined tax payments on the honesty of taxpayers in reporting their taxes. Research conducted by (Datu et al., 2020) explains that research findings show that tax awareness, tax honesty, and tax discipline of both individual and group taxpayers affect how the self-assessment method is applied.

The e-filing system is an electronic tax submission through a platform or system provided by the tax authority to facilitate and simplify the tax filing process. By facilitating and improving the tax reporting and payment process, e-filing helps create an environment that encourages taxpayer compliance. The use of an effective and user-friendly e-filing system can help increase the level of tax compliance, which in turn can contribute to an increase in state tax revenue (Shelvi, 2019). Sulistyowati & Amalia Ramadhani (2022) show a major impact of the application of electronic filling on individual tax compliance and this is reinforced by Hasmi & Herlina (2015), which shows that e-filing has a beneficial effect for taxpayer reporting. However, Lado & Budiantara (2018) provide different research results from previous studies which explain that the e-filing system does not have a significant effect on the level of tax compliance. E-filing has a significant impact on tax compliance in two studies on individual taxpayers and state civil apparatus, but one study did not find a significant impact. Researchers want to find out whether the e-filing system has a significant impact on taxpayer compliance in Parongpong District.

Taxpayers who have good personal characteristics will show good tax paying behavior as well, which can also increase taxpayer compliance (Apriani et al., 2020). Siregar (2022) explains that personal character has a positive effect on taxpayer compliance. The results of research conducted by Lasmi et al (2022) also state that individual characteristics have a significant effect on taxpayer compliance.

Research that discusses the relationship between e-filing and taxpayer compliance through the mediating variable taxpayer characteristics trait has implicitly been conducted by Diantini et al. (2018). They found that the level of taxpayer compliance depends on various aspects, which include attributes such as integrity, and the acquisition and understanding of tax-related information.

2. RESEARCH METHOD

Researchers used a quantitative methodology with a correlational research design as described by Ferrinia (2023). The correlational design is used to assess the relationship

between the variables of the e-filing system and the characteristics of taxpayers on taxpayer compliance. The research sample consists of the entire population of taxpayers in Parongpong District, totaling 100 people. Non-probability sampling is the method used to obtain the sample. The questionnaire used in this study is a standardized tool for collecting data and serves as a research instrument. This involves distributing statements to taxpayers with the aim of obtaining responses and obtaining relevant information. The questionnaire statements will be distributed to taxpayers located in Parongpong District. This research also uses primary data sources, which are direct or original sources of information. The collected surveys will be processed and analyzed using PLS version 3.2.9. This software will assess the variables and indicators used to address the existing research problem. The data is analyzed using Structural Equation Model (SEM) and Partial Least Square (PLS) techniques.

3. RESULTS AND DISCUSSIONS

3.1 Validity Test

The validity test is used to ensure that the data collected in the study is sufficient and reliable to support the results and conclusions of the study. The purpose of conducting this test is to demonstrate the accuracy of the data collected. Validity assessment can be done through the use of convergent validity and Average Variance Extracted (AVE) measurements. An instrument is said to be valid if the AVE value exceeds 0.05 and the outer loading value exceeds 0.7. This investigation identified one e-filing indication, EF 4, which was deemed invalid and subsequently removed. In addition, two indicators of taxpayer compliance, KWP 3 and KWP 5, were declared invalid. Furthermore, three indicators of taxpayer characteristics, TCT 1, TCT 4, and TCT 6, were found to be invalid. Following the removal of invalid indicators, a validity test shall be conducted in order to establish whether any indicator is valid as shown by crossloading more than 0.7 at table 2 below.

Table 2. Outer Loading

	E-Filling	WP Compliance	Tax Character
EF2	0,942656297		
EF3	0,978016042		
EF5	0,978541704		
EF6	0,968337551		
EF7	0,943956262		
KWP1		0,824296474	
KWP2		0,750390229	
KWP4		0,802106288	
TCT2			0,734018122
TCT3			0,823071193
TCT5			0,843052703
EF1	0,960700763		

Source: PLS versi 3.2.9

After invalid indicators are eliminated, the AVE test is again carried out. And the AVE test carried out has the results of values above or > 0.5 (table 3).

Table 3. AVE Result

Average Variance Extracted (AVE)	
E-Filling	0,926
WP Compliance	0,629
Tax Character	0,642

Source: PLS versi 3.2.9

3.2 Reliability Test

The reliability assessment was also carried out by the researchers in this study. Cronbach's alpha and composite reliability tests are the two different forms of reliable test measurement. In order to evaluate the minimum degree of certainty in a given test, Cronbach's Alpha tests are applied. For the evaluation of the true reliability of individual variables, a composite reliability test shall be applied. The data reliability value is considered satisfactory if the Cronbach's Alpha and Composite Reliability values exceed 0.7. Table 4 below will explain how the reliability value in the study.

Table 4. Reliability dan Validity

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
E-Filing	0,984	0,989	0,987	0,926
WP Compliance	0,709	0,725	0,835	0,629
Tax Character	0,721	0,733	0,843	0,642

Source: PLS versi 3.2.9

The table presented above illustrates that the results obtained from the Cronbach's Alpha and Composite Reliability tests show values greater than 0.7. Therefore, it can be concluded that the data is considered satisfactory and has a high level of reliability.

3.3 R-Square Test

The R-Square test, also called the coefficient of determination, was also used in this research. This test is used to measure how much the independent variable of a regression model contributes to the fluctuation of the dependent variable. In layman's terms, the coefficient of determination, which in some cases can also be described as R-square, determines how well the regression model fits what is observed.

Table 5. R-Square

	R Square	R Square Adjusted
WP Compliance	0,47	0,459
Tax Character	0,132	0,123

Source: PLS versi 3.2.9

Based on the data in table 5, the result shows that the R-Square value of taxpayer compliance is 0.470. This shows that the e-filing system and taxpayer characteristics together account for about 47% of the observed variation in taxpayer compliance, while the remaining 53% is due to other factors. The topic in question has not been addressed within the scope of this research.

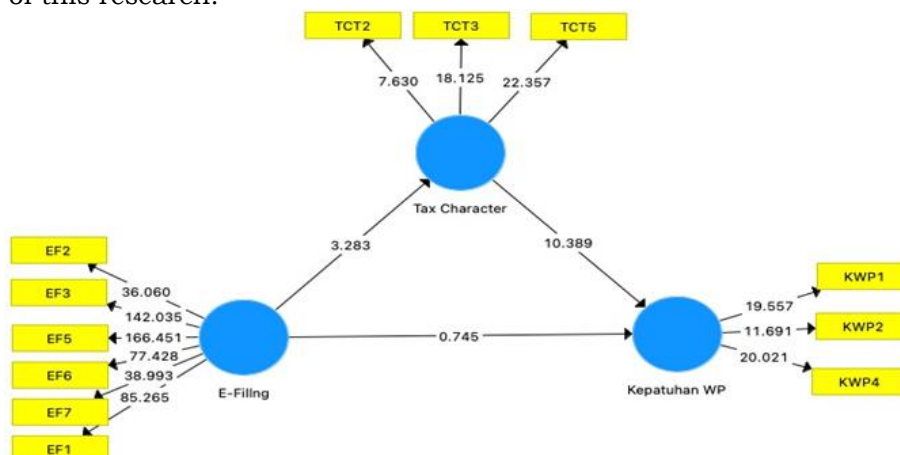


Figure 2. PLS Result Diagram

3.4 Hypothesis Testing

Hypothesis testing is a systematic procedure used to evaluate the truth or correctness of a statement or hypothesis regarding a particular population or phenomenon, by utilizing data obtained from a sample. The main purpose of hypothesis testing is to draw conclusions or make decisions based on available empirical evidence regarding the acceptance or rejection of the proposed research hypothesis. The next table will present the results of the relationship between each variable, where the t-statistic value exceeding 1.96 indicates a significant effect of the variable. If the p-value is less than 0.05, it can be concluded that there is a statistically significant relationship between variables.

Table 6. Hypothesis Test

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
E-Filling -> WP Compliance	-0,053	-0,056	0,071	0,745	0,457
E-Filling -> Tax Character	0,363	0,357	0,111	3,283	0,001
Tax Character -> WP Compliance	0,703	0,708	0,068	10,389	0

Source: PLS versi 3.2.9

Through the results of table 6 above, it can be concluded about the relationship between each variable including the following:

The Effect of the e-filing System on Taxpayer Compliance

The effect of the e-filing system on taxpayer compliance produces a negative value, where the p value = -0.053 with a p value of 0.457 ($p < 0.05$) and a statistical t value of 0.745 ($p > 1.96$). In the light of this, H1 is refused because it states that in Parongpong district e-filing does not affect tax compliance as many people continue to be unaware and don't know how to use an e-filing system.

E-filing simplifies reporting but does not change taxpayer awareness or knowledge. Research Safira Aksara (2021) confirms this statement. In her study, she showed that despite the successful implementation and widespread adoption of e-filing, there was no real impact on the level of taxpayer compliance. Taxpayers who do not understand or are unaware of their tax obligations due to low levels of education allow incomprehension to make the payment process online. Research conducted by Umah & Riduwan, (2022) confirms that the impact of education level on taxpayer compliance is positively correlated.

Effect of e-filing System on Taxpayer Characteristics Trait

The value obtained from the effect of the e-filing system on taxpayer characteristics trait is positive, with a p value = 0.363 with a p value of 0.001 ($p < 0.05$) and t statistics of 3.283 ($p > 1.96$). So it can be concluded that H2 is accepted, where the e-filing system has an influence on taxpayer characteristics trait. This also means that e-filing can affect the character of taxpayers, where the character of taxpayers will be more disciplined, thorough, and open to technology, so that it can help build a more aware and skilled tax society in fulfilling their tax obligations.

Taxpayers who have the characteristics of efficiency, discipline, and like to work according to schedule will be more likely to use e-filing for convenience and time savings. The findings of this study indicate that increasing taxpayer awareness has a large and good influence on their ability to follow the rules at KPP Pratama Yogyakarta. One way to find out whether a taxpayer is aware of their rights and responsibilities is to see how disciplined and willing they are to follow the rules and laws that apply to them (Nugroho, 2022).

The Effect of Taxpayer Characteristics Trait on Taxpayer Compliance

Through the table above, the effect of taxpayer characteristics trait on taxpayer compliance gets a positive value, where the p value = 0.703 with a p value of 0.00 ($p < 0.05$) and a statistical t value of 10.389 ($p > 1.96$). where the p value = 0.703 with a p value of 0.00 ($p < 0.05$) and a statistical t value of 10.389 ($p > 1.96$). Accordingly, H3 is accepted as stating that the tax characteristics of Parongpong subdistrict have an impact on taxpayers' compliance. The extent to which taxpayers fulfil their obligations under tax rules and regulations can be affected by taxpayer characteristics such as attitudes, values, beliefs or norms regarding the payment of taxes.

Understanding the tax system and its impact makes taxpayers more disciplined and obedient because they know the legal consequences if they do not comply. The results of Saprudin et al.'s (2020) research confirm that discipline arises because taxpayers already have knowledge of tax regulations has a major impact on the level of taxpayer compliance.

The Effect of the E-filing System through Taxpayer Characteristics Traits on Taxpayer Compliance

Through table 7 below, the effect of the e-filing system on taxpayer compliance through taxpayer characteristics traits gets a positive value.

Table 7. Hypothesis Test

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
E-Filing -> Tax Character -> WP Compliance	0.255	0.253	0.084	3.032	0.003

Source: PLS versi 3.2.9

Where the p value = 0.255 with a p value of 0.003 ($p < 0.05$) and a statistical t value of 3.032 ($p > 1.96$). Thus, H4 is accepted by stating that understanding the e-filing system on taxpayer compliance through taxpayer characteristics traits has a significant and positive effect. This means that taxpayers who have a strong sense of integrity view the fulfillment of their tax obligations as a moral obligation (Nabilla, 2018). Individuals will effectively implement the e-filing system to ensure the accuracy and compliance of their tax reports with relevant tax laws.

3 CONCLUSION

The above discussion provides four important conclusions, namely: (a).The e-filing system has no effect on tax compliance, the main reason is that most people still do not know how to use the e-filing system; (b). The e-filing system has a positive influence on taxpayer characteristics traits because it helps people become more organized, conscientious, and open to new technology as taxpayers. Organized and disciplined people are more likely to use e-filing for reasons of security, convenience, and time savings; (c). Research shows that taxpayer compliance is positively and significantly influenced by taxpayer characteristics. Taxpayers' attitudes, values, beliefs and norms regarding tax payments affect how well they comply with tax regulations. Understanding the tax system and its impact will increase compliance; (d). Understanding the e-filing system through taxpayer characteristics traits will increase taxpayer compliance because taxpayers with integrity will use the e-filing method to ensure the accuracy of tax reports and compliance with tax regulations. Future research may help tax authorities and policymakers understand how e-filing systems affect tax compliance. Focusing on education and training initiatives to improve taxpayers' e-filing skills is crucial. Evaluation of these programs' positive effects on tax compliance would also be beneficial. Investigating user barriers to e-filing and

suggesting solutions is crucial to improving tax collection and administration. Thus, this research may offer advice on how to improve e-filing systems for tax compliance.

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