

E-FILLING AND E-BILLING'S IMPACT ON TAXPAYER COMPLIANCE IN 2020 AT KPP PRATAMA SUMBAWA BESAR

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Abstract: This study aims to determine and analyze the effect of the application of e-filling and e-billing on the compliance of individual taxpayers at KPP Pratama Sumbawa Besar. The sample used in this study was as many as 100 respondents who were in the KPP Pratama Sumbawa Besar area. This study uses a quantitative method that explains the state of the variables studied using statistical data. All indicators of the study must first pass the test of validity and reliability. After that, a test of classical assumptions will be carried out and then a hypothesis test will be carried out to test the hypotheses made by previous researchers. Based on these tests, the conclusion is that there is a positive and significant influence of free variables in the form of e-filling and e-billing on taxpayer compliance at KPP Pratama Sumbawa Besar. The ability of the two free variables is 41.2% while the remaining 58.8% is explained by other variables that are not included in this research model.

Keywords: *Application of e-filling, Application of e-billing and Taxpayer Compliance.*

1. Introduction

Indonesia is a developing country located in Southeast Asia with various sources of revenue, both from within the country and abroad. One of the domestic revenues received by the Indonesian state is from the tax sector. The largest revenue for the state and a source of funds for development in Indonesia comes from tax revenues. In addition, taxes also serve as a tool to regulate government policies in the socio-economic field. The effect of taxes can be felt directly or indirectly in daily life such as transportation facilities, education, and health of public facilities and infrastructure. According to Law No.16 of 2009 concerning General Provisions and Procedures for Taxation in Article 1 paragraph 1 explains that tax is a mandatory contribution to the state owed by an individual or entity that is coercive under the Law, by not getting compensation directly and is used for state purposes for the greatest prosperity of the people. In 2020, more than 89.3% of the structure of the State Budget (APBN 2020) was obtained from tax revenues while 10.7% came from non-tax revenues (Pajak.go.id).

Because of this, every year the State has a target that must be achieved in terms of collecting or receiving state taxes. To be able to realize these tax revenues, optimal efforts are needed from the Directorate General of Taxes as an institution that is given the authority to realize state revenues in the tax sector. State revenue from the taxation sector in 2020 reached Rp.1,019.56 Trillion (Ministry of Finance of the Republic of Indonesia). This value is certainly very far from the amount that has been targeted by the state, which is IDR 1,198.8 trillion. This happens because of several factors including public awareness of the importance

of paying taxes, and psychological factors that make people disappointed by a large number of reports about corruption to the compliance of taxpayers themselves.

To increase public awareness of the importance of reporting and paying taxes, the Directorate General of Taxes has made many efforts to increase taxpayer awareness through massive dissemination of knowledge about taxation so that the public understands the importance of paying taxes for development in Indonesia. In addition, the government also changed the tax mechanism that initially adhered to the Official-Assessment system to the Self-Assessment System which was introduced in 1984. This Self-Assessment System is a system created to give confidence to taxpayers to be able to calculate, report and pay their own taxes while tax employees are only tasked with supervising the course of reporting. Not only that, the success or failure of this system can be determined by the voluntary compliance of taxpayers in optimal supervision of the tax employees themselves (Siti Resmi, 2014).

In addition, the Directorate General of Taxes also does not want to be outdone in terms of utilizing existing technological advances, which in this case make improvements to the internal system in the administrative department by utilizing online-based information and communication technology through e-filing and e-billing systems. E-Filing is one of the programs in modernizing the form of e-government which aims to provide convenience in reporting annual tax returns. The application of e-filing that can be opened through the DGT Online website can provide solutions to the problem of individual taxpayers who do not comply in terms of submitting annual tax returns. This e-filing, it will allow individual taxpayers to be able to submit their Annual Tax Returns anytime and anywhere as long as they are connected to an internet connection.

Not only e-filing, but the Directorate General of Taxes also created an electronic system for terms of tax payments called e-billing. This e-billing system will certainly make it easier for taxpayers in terms of creating billing codes to be able to make their tax payments easily without having to queue at the tax office. This is because the creation of billing codes that initially could only be created at the tax office can now be easily created through this electronic system. Every year the users of e-filing and e-billing are increasing. According to the Minister of Finance, Sri Mulyani through her interview with reporters (kemenkeu.go.id) until March 9, 2020, taxpayers who used e-filing to report their Annual Tax Returns increased by up to 34% from the previous year. E-Filing is a tax administration reform made with the aim of making it easier to make and submit a Tax Return (SPT) to the Directorate General of Taxes through an electronic system. With the establishment of the E-Filing system, it is expected to be able to provide satisfaction and comfort for taxpayers so that they can increase taxpayer compliance. According to the Provisions of PER-01/PJ/2014, E-Filing is a way of submitting annual tax returns electronically which can be done online through the DGT Online website, E-Billing is a form of modern administrative system reform made by the Directorate General of Taxes to make it easier for taxpayers to pay taxes online. In accordance with PER-05 / PJ / 2017 electronic billing system is an electronic system managed by the Directorate General of Taxes in order to issue and manage billing codes that are part of the state revenue system electronically without having to manually form a Tax Deposit Letter (SSP) first.

Every year, the government through the Directorate General of Taxes always strives to improve taxpayer compliance in accordance with the Organization for Economic Cooperation And Development (OECD) standard of 85%. However, in its implementation, the state has never reached such a figure in terms of compliance of taxpayers. Although the compliance rate every year is increasing in 2018 it was at 71%, then in 2019 it increased to 73% and in

2020 it also increased to 77.6%. In contrast to the level of taxpayer compliance in Sumbawa Regency which is shown in the table below:

Table 1. Taxpayer Compliance Rate in Sumbawa Regency

Year	WP listed	WP OP is effective	WP reporting	WP that makes tax payments	Level Compliance
2018	64.007	30.424	22.509	6,577	74%
2019	72.025	38.366	23.401	7,094	61.3%
2020	121.268	43.277	30.406	4,094	70.3%

Source: KPP Pratama Sumbawa Besar, 2021

Based on the table above, it can be seen that the level of taxpayer compliance from 2018 to 2020 has increased and decreased every year. In 2018 the percentage of taxpayer compliance in Sumbawa Regency reached 74% and was above the national taxpayer compliance level. For 2019, taxpayer compliance decreased from 74% to 61.3%. This value is also below the 2019 national taxpayer compliance level. As for 2020, it experienced an increase from the previous year of 70.3%. It's just that this percentage is below the national taxpayer compliance level in 2020, which was 77.6%.

Several researchers have conducted research with the same title as this study, namely the application of e-filling and e-billing to the compliance of individual taxpayers with different results. In a study conducted by Havid in 2014 showed that the e-filling system is still considered confusing by individual taxpayers, thus negatively affecting taxpayer compliance. Unlike the case with research conducted by Lina Nurlaela in 2017 which stated that the implementation of the e-filling system has a positive effect on taxpayer compliance where with this system taxpayers are more facilitated in terms of reporting tax returns which are considered more efficient and save their time. In addition to e-filling, e-billing is also an administrative system created with the aim of making it easier to pay taxes. This statement is in accordance with research conducted by Estry in 2013 and shows that this e-billing system has a positive effect on taxpayer compliance. Meanwhile, research conducted by Mentari in 2016, also showed the same results where with e-billing, taxpayers began to abandon the tax payment system manually which certainly saves taxpayers more time.

Based on this description, the researcher took the title "The Effect of E-Filling and E-Billing Application on Individual Taxpayer Compliance in 2020 at KPP Pratama Sumbawa Besar" as the title of the study. In this study, researchers will conduct research on individual taxpayers at KPP Pratama Sumbawa Besar which is one of the tax offices located in Sumbawa City. This study focuses on analyzing the effect of the application of e-filling and e-billing on the compliance of individual taxpayers to contribute to state income. With this research, researchers hope to increase readers' knowledge about the influence of this e-filling and e-billing system on taxpayer compliance.

2. Research Method

The type of research to be used is a quantitative method with an associative approach, which is to find out the causal relationship or influence that occurs between two or more variables. The population in this study was individual taxpayers registered with the KPP Pratama Sumbawa Besar in 2020 with a total of 121.268. The sampling technique used in this study is purposive sampling using the Slovin formula. After calculations using the Slovin formula, the number of samples that will later be used as respondents is 100 people. In addition, researchers also used data collection techniques using questionnaires that were distributed to

respondents online and offline. For the data analysis techniques used previously, validity and reliability tests have been carried out to see whether the items in the question are worthy of being used for data collection or not. Then normality, multicollinearity, and heteroskedasticity tests will be carried out and furthermore will go through multiple linear regression tests, coefficients of determination, and t-tests. The tool used to test the data in this study was SPSS 25.0.

3. Results and Discussion

3.1. Results

a. Validity Test

Variable	Items	R Calculate	Sig	R Table	Criterion
Taxpayer Compliance	X1.1	0.793	0.000	0.1966	Valid
	X1.2	0.827	0.000	0.1966	Valid
	X1.3	0.799	0.000	0.1966	Valid
	X1.4	0.793	0.000	0.1966	Valid
	X1.5	0.803	0.000	0.1966	Valid
Application of <i>E-Filling</i>	X2.1	0.901	0.000	0.1966	Valid
	X2.2	0.883	0.000	0.1966	Valid
	X2.3	0.857	0.000	0.1966	Valid
	X2.4	0.893	0.000	0.1966	Valid
	X2.5	0.770	0.000	0.1966	Valid
	X2.6	0.911	0.000	0.1966	Valid
Implementation of <i>E-Billing</i>	X3.1	0.818	0.000	0.1966	Valid
	X3.2	0.879	0.000	0.1966	Valid
	X3.3	0.835	0.000	0.1966	Valid
	X3.4	0.841	0.000	0.1966	Valid
	X3.5	0.887	0.000	0.1966	Valid

Source: data processed by researchers, 2022

Based on the values in the table above, it can be concluded that the r-value of the table > r count which states that all the items in the questionnaire are valid.

b. Reliability Test

Variable	Cronbach's Alpha	Information
X1	0.939	Reliable
X2	0.903	Reliable
Y	0.861	Reliable

Source: data processed by researchers, 2022

Based on these tests, the value of Cronbach's alpha > 0.60 so it can be concluded that the respondent's answer is reliable or consistent.

c. Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		100
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	.86650172

Most Extreme Differences	Absolute	.092
	Positive	.092
	Negative	-.054
Kolmogorov-Smirnov Z		.916
Asymp. Sig. (2-tailed)		.200
a. Test distribution is Normal.		

Source: data processed by researchers, 2022

Based on these tests, the Asym value was obtained. Sig. (2-tailed) is 0.200 or it can be said that this value is above 0.05 so it can be concluded that the data are distributed normally.

d. Multicollinearity Test

Variable	Tolerance	VIF	Information
Application of <i>e-filling</i>	0.451	2.217	No Multicholinerity Occurs
Implementation of <i>e-billing</i>	0.451	2.217	No multicollinearity

Source: data processed by researchers, 2022

For this multicollinearity test, it can be said that there is no multicollinearity if the resulting tolerance and VIF values are not below 0.1 and above 10. In this study, it can be seen that the tolerance value of the two variables is 0.415 or is above 0.1 while the VIF value reaches 2.217 or is below 10 so it can be concluded that the two independent variables do not affect each other.

e. Heteroscedasticity Test

Correlations					
			Application Of E-Filling	Application Of E-Billing	Unstanda rdized Residual
Spear man's rho	Application Of E- Filling	Correlation Coefficient	1.000	.773**	.086
		Sig. (2-tailed)	.	.000	.396
		N	100	100	100
	Application Of E- Billing	Correlation Coefficient	.773**	1.000	.173
		Sig. (2-tailed)	.000	.	.085
		N	100	100	100
	Unstandardized Residual	Correlation Coefficient	.086	.173	1.000
		Sig. (2-tailed)	.396	.085	.
		N	100	100	100
**, Correlation is significant at the 0.01 level (2-tailed).					

Source: data processed by researchers, 2022

Based on the table above, it can be seen that the value of the sig. (2-tailed) for variable X1 is 0.396 and variable X2 is 0.085 or it can be said that this value is below 0.05. So it can be concluded that H_0 was accepted which means that there is no heteroskedasticity in this study.

f. Multiple Linear Regression Test

Independent Variables	Regression Coefficient B	Sig
Constant	7.933	0.000
Application of <i>e-filling</i>	0.234	0.003
Implementation of <i>e-billing</i>	0.298	0.003

Source: data processed by researchers, 2022

The value of α is 7,933 which is a constant or state when the taxpayer's compliance variable has not been affected by other variables, namely the e-filling application variable (X1) and the e-billing variable (X2). If the independent variable does not exist then the taxpayer compliance variable will not undergo any change. In the equation above, it can be seen that the value of $\beta_1 X_1$ is 0.234 which indicates that the *e-filling* application variable has a positive influence on taxpayer satisfaction which means that every increase of 1 unit of the *e-filling* application variable will affect taxpayer compliance by 0.234 assuming that other variables are not studied in this study. While the value of $\beta_2 X_2$ in the equation above is 0.298 which shows that the variable application of *e-billing* has a positive influence on taxpayer satisfaction which means that every increase in the *e-billing* variable is 1 unit, then the dependent variable, namely taxpayer compliance, will also increase by 0.298 assuming that other variables were not studied in this study.

g. Coefficient of Determination (R^2)

Adjusted R^2	0.412
R Square	0.424

Source: data processed by researchers, 2022

Based on the table above, the magnitude of the coefficient of determination (adjusted R Square) is 0.412 or 41.2%. This shows that 41.2% of taxpayer compliance variables can be explained by independent variables, namely the application of e-filling and the application of e-billing. While the remaining 58.8% is explained by other variables outside the research model.

h. T-test (Partial)

Independent Variables	t count	Sig	Information
Constant	6.366	0.000	-
Application of <i>e-filling</i>	3.016	0.003	Significant
Implementation of <i>e-billing</i>	3.062	0.003	Significant

Source: data processed by researchers, 2022

3.2. Discussion

3.2.1. Effect of Application of E-Filling on Taxpayer Compliance

The first test in this study was whether the application of e-filling had a significant effect on taxpayer compliance or not. Based on the test results above, it was found that the results of the application of e-filling have a calculated t value that is greater than the table t value, which is $3,016 > 1,661$ and with a significance level of 0.003 which means that this value is smaller than 0.05. Based on this, it can be concluded

that the application of e-filing has a positive and significant effect on taxpayer compliance. Thus, this study supports the first hypothesis so that study Hypothesis 1 is accepted which means that there is a significant influence that occurs between the application of e-filing on taxpayer compliance.

3.2.2. Effect of Application of E-Billing on Taxpayer Compliance

The second test in this study is whether the application of e-billing has a significant effect on taxpayer compliance or not. Based on the test results above, it was found that the results of the application of e-billing have a calculated t value that is greater than the table t value, which is $3,062 > 1,661$ and with a significance level of 0.003 which means that this value is smaller than 0.05. Based on this, it can be concluded that the application of e-billing has a positive effect and is significant to the taxpayer's willingness. Thus, this study supports the second hypothesis so that in this study Hypothesis 2 is accepted which means that there is an influence between the application of e-billing on taxpayer compliance.

4. Conclusion

Based on the results of the research and discussion that has been described earlier, it can be concluded that the application of e-filing has a positive and significant effect on taxpayer compliance as evidenced by the number of respondents' answers in point number two on the questionnaire regarding the use of e-filing is considered economical and environmentally friendly. So it can be said that the public accepts this online reporting system well because of these advantages. In addition, the effect of the application of e-billing has a positive and significant effect on taxpayer satisfaction as evidenced by the number of respondents' answers in items of statement number one and two on the questionnaire regarding the use of e-billing makes tax payment activities easier because taxpayers do not have to go to the tax office to print the billing code. In addition, the use of e-billing is also felt to minimize tax miscalculations.

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