Effect of *E-filing* and Taxpayer Understanding Regarding Individual Taxpayer Compliance (Study at the Majalengka Regency PKPP Service)

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ABSTRACT

This research aims to determine the effect of E-Filling and Taxpayer Understanding on Individual Taxpayer Compliance at the Majalengka Regency PKPP Office. The problem that occurs at the Majalengka Regency PKPP Office is low Individual Taxpayer Compliance and is indicated to be influenced by E-Filling and Taxpayer Understanding. The method used in this research is a survey method with a descriptive and verification approach. The population in this study was 100 employees of the Majalengka Regency PKPP Service. The sampling technique uses a saturated sample so that the number is 100 employees. The type of data used is primary data obtained from questionnaires distributed to all samples and instrument testing states that all statement items are valid and reliable. Data analysis uses descriptive analysis and verification analysis including classical assumption tests, multiple linear regression analysis, coefficient of determination analysis, and model feasibility tests. Test the hypothesis using the t-test. The results of the descriptive analysis show that E-Filling and Taxpayer Understanding have a positive and significant effect on Individual Taxpayer Compliance with PKPP Services in Majalengka Regency.

Keywords : *Electronic Filing; Understand; Obedience; Taxpayer; Individual*

INTRODUCTION

The prosperity and independence of the nation in various aspects of life are things that an independent nation hopes for. One way to realize this desire is that the country must have a strong and independent economy so that it can support the sustainability of a country without needing to depend on other countries and be able to compete amidst competition between countries. Taxes are one source of state treasury income which is used for development with the ultimate goal of people's welfare and prosperity so that the tax sector plays an important role in the development of the nation's welfare (Eka, 2017).

The number of people who have income above PTKP (Non-Taxable Income) continues to increase. Both in terms of formal workers such as office workers, factory workers and so on, as well as informal workers such as YouTubers or Instagram celebrities who have fantastic incomes. The level of tax payment compliance needs to be improved.

State revenue from taxes is very large, namely above 78% since 2017. However, from 2017 the percentage of State revenue from taxes decreased from 81.19% to 79.39% in 2021. So there is a need to increase public tax compliance to support development. national.merintah has tried various ways to make the tax payment and reporting system easier and more effective.

Tax reporting that is still manual takes a long time. Because if you still use the manual process, taxpayers are required to come to the Tax Service Office and the next step is to take the

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payment queue number, after that submit the files to the officer for processing and then get proof of submission of the Annual Tax Return (SPT). Many taxpayers still complain about this manual process because the queues are very long. That way, DJP provides online reporting via *E-Filing* . *E-Filling* is an electronic system used to submit Annual Tax Returns (SPT) by utilizing online and *real systems time* and through an application service provider that has collaborated with the Directorate General of Taxes (Afandi, 2019). The aim of *E-Filling* is basically to provide convenience in registration and tax reporting for taxpayers so that there is security and comfort in tax reporting. For taxpayers, *E-Filling* makes it easier, saves time and reduces tax calculation errors. Online tax filing provides many aspects of convenience (time to file, place of filing, ease of use, information search, and online transactions) (Ni Komang and Naniek, 2019).

The online SPT submission program or *E-filling* actually aims to make it easier to submit the annual Personal Income Tax SPT. It is hoped that the convenience provided will increase individual taxpayer compliance. If taxpayers are given convenience in submitting annual tax returns, taxpayers will feel satisfied with the services provided. *E-Filling* is thought to have an influence on taxpayer compliance in submitting annual tax returns. If taxpayers in submitting their annual SPT are given the convenience, comfort and security of the *E-Filling program* , then taxpayers will be compliant in submitting their annual SPT. With *E-Filing* , it is very easy for taxpayers to get services and facilities for the obligation to pay taxes online (Afandi Harlim, 2019). This is supported by research conducted by Yuliano and M. Budiantara (2018) concluding that the implementation of the *E-Filling system* has a positive and significant effect on Taxpayer Compliance. Meanwhile, according to Puput and Supriono (2018) concluded that the implementation of the *E-Fiiling system* has no effect on taxpayer compliance.

The next factor that is thought to influence taxpayer compliance in paying taxes is taxpayer understanding. According to Priambodo (2017: 19) understanding taxpayers is a process where taxpayers know about taxation and apply that knowledge to pay taxes. Increasing tax knowledge, both formal and non-formal, will have a positive impact on taxpayer awareness in paying taxes. Some taxpayers obtain tax knowledge from tax officers, in addition there are those who obtain it from information media, tax consultants, seminars and tax training. Taxpayers' understanding of taxation makes it easy to pay taxes so they will be obedient in paying taxes.

Taxpayer compliance is a tax obligation by taxpayers to fulfill their tax payments to contribute to developing the country with the hope that compliance will be voluntary. One of the government's efforts to increase taxpayer compliance is by providing electronic tax system services, including implementing Taxpayer Understanding, *E-Filling* and *E-* SPT. The implementation of this system makes it easier for taxpayers to report and pay taxes so that the public can increase satisfaction with system services so that taxpayers increase compliance in paying taxes according to what has been implemented by the Directorate General of Taxes. One of the changes made by the Directorate General of Taxes is to implement a program that can help and make it easier for taxpayers to calculate, fill out and submit Tax Returns (SPT) by utilizing information and communication technology. (Nurfi, 2019).

A taxpayer must understand or understand tax regulations, for example the Tax Law, how to report tax returns and how to pay taxes on time. So, taxpayers can be said to be compliant in their tax activities if they understand or understand the tax regulations. The PKPP Service is an agency that operates in the housing, settlement and parks sector in Majalengka Regency. With the implementation of the *E-Filing system* and Taxpayer Understanding This makes it easier for employees to pay taxes so they don't come directly to the local tax office. However, not all employees understand *E-Filing* and Understanding Taxpayers it's in how to use it. Thus, some people do not carry out these obligations.

Table 1 Compliance Level of Individual Taxpayers at the PKPP Service in Majalengka Regency 2018-2019

No	Year	WPOP Registered	WPOP Effective	WPOP Delivering Manual	Tax Compliance (%)
1	2015	204	190	14	93%
2	2016	200	191	9	96%
3	2017	190	184	6	97%
4	2018	179	175	4	98%
5	2019	170	169	2	99%

Source: Data processed by yourself, 2020.

Based on the table above, it can be seen from the percentage that there is an increase every year where in 2015 the percentage of compliant taxpayers was 93%, increasing to 96% in 2016, increasing again in 2017 to 97%, increasing again to 98% in 2018 and finally increased in 2019 to 99%. This increase was accompanied by a decrease in taxpayers who submitted SPT manually from 2015 from 14 taxpayers to only 2 in 2019. This shows that submitting and paying taxes online or not manually is felt to be able to increase taxpayer compliance so that *E-Filing* is suspected can increase taxpayer compliance. The use of an effective or *E-Filing system* is superior to submitting it manually because each field in the Majalengka Regency PKPP Service has an admin/operator who will assist employees in submitting annual SPTs so that their obligations are carried out. Compared to the manual method, the benefits of *E-Filing* according to the official tax website are that taxpayers no longer need to queue at the tax service office, avoid tax brokers, submitting SPT is easier, faster, and safer, can be done anywhere and anytime, calculations are precise because they use computer system, environmentally friendly. After all, it minimizes the use of paper and complementary documents do not need to be sent again unless requested by the KPP via *the Account Representative* (AR), so with these conveniences it is hoped that it can increase compliance for taxpayers.

Based on the description above, researchers are interested in conducting further research because researchers found inconsistencies in previous research on phenomena related to the influence of *E-Filing* and Taxpayer Understanding on individual taxpayer compliance. For this reason, the author conducted research entitled **"THE INFLUENCE OF *E-FILING* AND TAXPAYER UNDERSTANDING ON PEOPLE'S TAXPAYER COMPLIANCE (Study at the Majalengka Regency PKPP Service)".**

Research purposes
The aims of this research are:
1. To determine the effect of *E-Filing* on individual taxpayer compliance at the Majalengka Regency PKPP Service.
2. To determine the effect of Taxpayer Understanding on individual taxpayer compliance at the Majalengka Regency PKPP Service

LITERATURE REVIEW
Taxation
According to Prof. Dr. Rochmat Soemitro, SH in Mardiasmo (2016:3) Taxes are public contributions to the state treasury based on law (which can be enforced) without receiving reciprocal services (counterperformance) which can be directly demonstrated and which are used to pay public expenses.
E-Filing

According to the Director General of Taxes Regulation Number 67/PJ/2008 concerning Procedures for Submitting Tax Returns Electronically (*E-Filing*) through Application Service Provider Companies (ASP), it is stated that *E-Filing* is the submission of Tax Returns in the form of an electronic form on computer media, where the delivery is carried out electronically in the form of digital data which is transferred or submitted to the Directorate General of Taxes through an Application *Service Provider* (ASP) company that has been appointed by the Director General of Taxes with an integrated and *real-time process* .

According to Dodi and Achmad (2017) *E-Filing* is a method of submitting SPT which is carried out through an *on-line* and *real-time system* . *E-Filing* is a service for submitting SPT electronically for both individuals and entities via the internet on the Directorate General of Taxes *website* or providing application services to the Tax Office by utilizing the internet, so that taxpayers do not need to print all report forms and wait for receipts manually.

According to Sari Nurhidayah (2015) to measure *E-Filing* you can use the following indicators:

1. Submission of SPT is faster because it can be done anywhere and at any time, namely 24 hours a day and 7 days a week because it uses the internet network.
2. SPT reporting costs are cheaper because there is no charge to access the DJP website.
3. Calculations are carried out quickly because they use a computer system.
4. It's easier because filling out the SPT is in the form of a wizard.
5. The data submitted by the Taxpayer is always complete because there is validation for filling out the SPT.
6. More environmentally friendly because it minimizes paper use.

Taxpayer Understanding

Taxpayer understanding is their understanding of tax regulations. According to Tene (2017) understanding tax regulations is the process where taxpayers know about taxation and apply that knowledge to pay taxes. Knowledge and understanding of tax regulations means understanding and understanding the general provisions and procedures for taxation (KUP) which include how to submit a Notification Letter (SPT), payment, place of payment, fines and deadline for payment or SPT reporting. Official.

According to research conducted by Ariesta (2017: 26) there are several indicators that taxpayers know and understand tax regulations, namely:

1. Obligation to own a NPWP, every taxpayer who has income is obliged to register to obtain a NPWP as a means of administering taxes.
2. Knowledge and understanding of the rights and obligations as a taxpayer. If taxpayers know their obligations as taxpayers, then they will do them, one of which is paying taxes.
3. Knowledge and understanding of tax sanctions. The more taxpayers know and understand tax regulations, the more taxpayers will know and understand the sanctions they will receive if they neglect their tax obligations.
4. Knowledge and understanding of PTKP, PKP and tax rates. Taxpayers know and understand tax regulations through outreach carried out by the KPP

Taxpayer Compliance

Taxpayers according to Law No. 16 of 2009 concerning General Provisions and Tax Procedures state that Taxpayers are individuals or entities, including paying taxes, tax withholding agents and tax collectors, who have tax rights and obligations in accordance with tax laws and regulations. According to Yuliano and M. Budiantara (2018) Taxpayers are individuals or entities determined to carry out tax obligations, namely collecting or withholding certain taxes in accordance with the provisions of tax laws and regulations.

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According to Husnurrosyidah and Suhadi (2017) to measure taxpayer compliance, the following indicators can be used:

1. Compliance to register.

   Taxpayers who have fulfilled the subjective and objective requirements are required to register with the KPP whose working area consists of the Taxpayer's residence and place of business activities to then obtain a Taxpayer Identification Number (NPWP). NPWP is used as identity for taxpayers in carrying out their rights and obligations.

2. Compliance with re-depositing notification letters (SPT).

   Taxpayers are required to submit and submit KPP SPT with a submission deadline for Periodic SPT no later than 20 days after the end of the tax period, while for Annual SPT no later than 3 months for individual Taxpayers and 4 months for corporate Taxpayers after the end of the tax year. Taxpayers will be subject to administrative sanctions for being late or not submitting their SPT.

3. Compliance in calculating and paying taxes owed.

   The calculated tax is then deposited into the State treasury via the bank or post office using the Tax Payment Letter (SSP) form

4. Compliance in payment of arrears.

   Tax arrears are taxes owed that have not been paid by the taxpayer after the due date of the fine.

Framework

Based on the theory above, *E-Filling and E-Billing* are thought to be factors that can influence taxpayer compliance. This can be seen in the following paradigm image in Fig 1.

Hypothesis

H_1: E-filing affects taxpayer compliance at the Majalengka Regency PKPP Service.

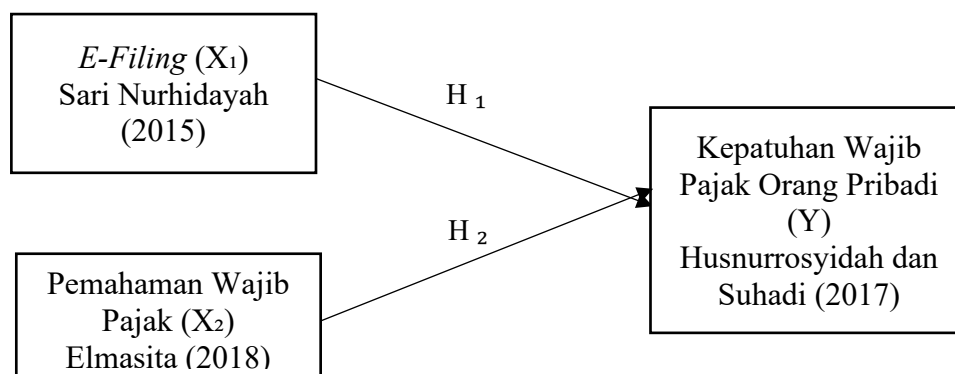H_2: Taxpayer *Understanding* influence on taxpayer compliance at the Majalengka Regency PKPP Service.

Figure 1
Research paradigm

RESEARCH METHODS

The method used in this research is a survey method with a descriptive and verification approach. In this study, the population was all employees of the Majalengka Regency PKPP Service, totaling 100 people. The sampling technique that will be used in this research is the

nonprobability technique, namely saturated sampling or often called total sampling. According to Sugiyono (2018: 85), the sample is saturated, namely The sampling technique is if all members of the population are used as samples because the subjects are only or less than 100 people, it is better to use the entire population as a sample, so the sample in this study is 100 employees.

RESULTS AND DISCUSSION

Table 2 Validity Test Results of *E-Filling*

Statement Items	r count	r table (α = 5%, n = 100)	Information
Statement 1	0.257	0.197	Valid
Statement 2	0.332	0.197	Valid
Statement 3	0.369	0.197	Valid
Statement 4	0.426	0.197	Valid
Statement 5	0.523	0.197	Valid
Statement 6	0.326	0.197	Valid
Statement 7	0.414	0.197	Valid
Statement 8	0.231	0.197	Valid
Statement 9	0.353	0.197	Valid
Statement 10	0.377	0.197	Valid
Statement 11	0.631	0.197	Valid
Statement 12	0.428	0.197	Valid

Source: SPSS *output* version 21, 2022

Table 3 Results of Taxpayer Understanding Validity Test

Statement Items	r count	r table (α = 5%, n = 100)	Information
Statement 1	0.339	0.197	Valid
Statement 2	0.324	0.197	Valid
Statement 3	0.400	0.197	Valid
Statement 4	0.336	0.197	Valid
Statement 5	0.285	0.197	Valid

Source: SPSS *output* version 21, 2022

Table 4 Taxpayer Compliance Validity Test Results

Statement Items	r count	r table (α = 5%, n = 100)	Information
Statement 1	0.363	0.197	Valid
Statement 2	0.286	0.197	Valid
Statement 3	0.217	0.197	Valid
Statement 4	0.454	0.197	Valid
Statement 5	0.297	0.197	Valid
Statement 6	0.404	0.197	Valid
Statement 7	0.202	0.197	Valid
Statement 8	0.226	0.197	Valid

Source: SPSS *output* version 21, 2022

Based on the results of the validity test on all variables, it shows that the calculated r for all statements is greater than the r table at the 5% significance level, namely 0.197. So it can be concluded that all points of the Statement are valid.

Reliability Test

The results of the reliability test in this research can be seen in the following table:

Table 5 Reliability Test Results

Variable	Total Question Items	*Cronbach's Alpha value*	Critical Value	Information
X1	12	0.753	0.60	Reliable
X2	5	0.625	0.60	Reliable
Y	8	0.604	0.60	Reliable

Source: SPSS *output* version 21, 2022

The results of the reliability test on each variable show that the *Cronbach alpha value* is greater than the critical value, namely 0.753 , 0.625 and 0.604 which is greater than 0.60 . This means that all statements in the questionnaire are declared reliable and the questionnaire is ready to be used as an instrument in this research.

Descriptive Analysis

Descriptive results of respondents' responses regarding *Electronic Word of Mouth,* Ticket Prices, Location and Visiting Decisions can be seen in the table below:

Table 6 Descriptive Analysis Results

No	Variable	Total Score	Criteria
1	*E filling*	4476	Good
2	Taxpayer Understanding	1914	Good
3	Taxpayer Compliance	3198	Tall

Based on table 6 above, *E-Filling* is in the good category , Taxpayer Understanding is in the Good category and Taxpayer Compliance is in the high category.

Classic assumption test

The classic assumption test can be seen in table as follows:

No	Testing	Mark	Decision
1	Normality	The significance value is 0.919 and greater than 0.05	Data is normally distributed
2	Multicollinearity	All variables have VIF values <10 and tolerance values >0.10	Not occur inter-multicollinearity independent variable
3	Heteroskedasticity	the dots scatter randomly, and spread both above and below the number 0 on the Y axis	heteroscedasticity does not occur ticity in the regression model.

Multiple Linear Regression Analysis

analysis was used to determine the influence between the independent variables *E-Filling* (X1) and Taxpayer Understanding (X2) on the dependent variable Individual Taxpayer Compliance (Y).

Table 8 Results of Multiple Regression Analysis

Coefficients ᵃ

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
	B	Std. Error	Beta			Zero-order	Partials	Part	Tolerance	VIF
1 (Constant)	3,968	2,205		1,799	,075					
E-Filling	,230	,051	,349	4,527	,000	,479	,418	,337	,933	1,072
Understanding	,647	,099	,501	6,508	,000	,592	,551	,484	,933	1,072

a. Dependent Variable: Compliance

Source: SPSS *output* 21, 2022

Based on the results of the analysis in table 8 above, the following regression equation is obtained:

$$Y = 3.986 + 0.230 X_1 + 0.647 X_2 + \varepsilon$$

From the equation above, it can be concluded that:

a. The constant in the regression model is 3.986 and has a positive sign. This means that if all the independent variables (*E-Filling* and Taxpayer Understanding) have a value of (0), then the Individual Taxpayer Compliance value is 3.986 .

b. *E-Filling* regression coefficient (X1) is 0.23 0 and has a positive sign. This means that the better *the E-Filling* , the higher the Individual Taxpayer Compliance.

c. The regression coefficient for Taxpayer Understanding (X2) is 0.647 and has a positive sign. This means that the better the taxpayer's understanding, the higher the individual taxpayer compliance.

d. The residual value (€) means *the error* that is the error in predicting sample data made by the researcher.

Analysis of the Coefficient of Determination

Based on table 8, to calculate the magnitude of the contribution of *E-Filling* and Taxpayer Understanding affecting Individual Taxpayer Compliance, the following formula is used:

KD *E-Filling* $= r^2$ x 100%

         $= (0, 479)^2$ x 100%

         = 0.2294 x 100% = 22.94 %

Based on the calculations above, it can be seen that the contribution of *E-Filling* to Individual Taxpayer Compliance is 22.94 %.

Taxpayer Understanding KD $= r^2$ x 100%

         $= (0.592)^2$ x 100%

         = 0.3505 x 100% = 35.05%

Based on the calculations above, it can be seen that the contribution of Taxpayer Understanding to Individual Taxpayer Compliance is 35.05%.

Model Feasibility Test (F Test)

Table 9 F Test Results

ANOVA [a]

Model		F	Sig.
	Regression	41,891	,000 [b]
	Residual		
	Total		

a. Dependent Variable: Visiting Decision

b. Predictors: (Constant), Location, Ticket Price, Electronic Word Of Mouth

Source: SPSS *output* 21, 2022

Based on the table above, the F test shows that in the sig column. (Significance) obtained Sig. 0.000 is smaller than the profitability of 0.05 or 0.00 < (0.05) and the calculated F value > F table is 41.891 > 3.07 , then Ha is accepted and H0 is rejected . Thus it can be concluded that the model offered in this research is feasible or *fit* .

Hypothesis Test (t Test)

Based on table 8 , the t_{count} is 4.527 and has a positive sign for the *E-Filling variable* for the t_{table} of 1.984 because the t_{count} > $t_{table value}$ is 4.527 > 1.984 and the significance value is 0.000 < α (0.05) so Ha is accepted and H_0 rejected. So *E-Filling* has a positive and significant effect on Individual Taxpayer Compliance.

Based on table 8, the t_{count} is 6.508 and has a positive sign for the Taxpayer Understanding variable, while for the t_{table} it is 1.984 because the $calculated t value$ > t_{table} is 6.508 > 1.984 and the significance value is 0.000 < α (0.05), so Ha is accepted and H_0 is rejected. This means that Taxpayer Understanding has a positive and significant effect on Individual Taxpayer Compliance.

DISCUSSION

The Effect of *E-Filling* on Individual Taxpayer Compliance At the PKPP Service

Based on the t test, it is obtained t_{count} 4.527 > 1.984 , this indicates that *E-Filling* has a positive and significant effect on Individual Taxpayer Compliance , meaning that *E-Filling* is a driving factor in increasing Individual Taxpayer Compliance where the better *the E-Filling* , the greater the Individual Taxpayer Compliance will be. tall. Thus, the hypothesis regarding the influence of *E-Filling* on Individual Taxpayer Compliance can be proven true.

this research are in line with the theory where Taxpayer Understanding is a tax service with the aim of providing convenience in online tax payments to the Directorate General of Taxes so as to increase the level of mandatory compliance (Hadyan, 2017). According to Elmasita (2018), to measure Taxpayer Understanding, three indicators can be used, namely ease of paying taxes, speed in paying taxes and accuracy in calculating and filling out tax deposit letters.

According to the Director General of Taxes Regulation Number Per-05/PJ/2017 Electronic Tax Payments are payments or deposits of taxes made through an electronic system. By implementing electronic system services in the taxation process in Indonesia, the public can increase satisfaction with the tax payment system services that have been implemented by the Directorate General of Taxes, with taxpayer satisfaction resulting in taxpayer compliance with the services that have been implemented for the public in fulfilling their obligations. By implementing the Taxpayer Understanding system It is hoped that it can provide comfort and satisfaction to taxpayers so that it can increase taxpayer compliance (Ida et al, 2019).

Taxpayer Understanding is programmed with a system that can be accessed anywhere, at any time, presenting data that is more accurate, effective and efficient so that taxpayers do not need to queue for a long time in a queue to carry out tax obligations so that taxpayers are more compliant in carrying out their tax obligations.

The results of this research are supported by journals/research conducted by Husnurrosyidah and Suhadi 2017 which found that Taxpayer Understanding influence on BMT tax compliance throughout Kudus Regency. Taxpayer Understanding is a form of convenience in paying taxes thereby increasing tax compliance .

The Influence of Taxpayer Understanding on Individual Taxpayer Compliance At the PKPP Service

Based on the t test, it is obtained t $_{count}$ 6,508 > 1,984 , this indicates that Taxpayer Understanding has a positive and significant effect on Individual Taxpayer Compliance, meaning that Taxpayer Understanding is a driving factor in increasing Individual Taxpayer Compliance, where the better the Taxpayer's Understanding, the higher the Individual Taxpayer Compliance will be. Thus, the hypothesis regarding the influence of Taxpayer Understanding on Individual Taxpayer Compliance can be proven true.

The results of this research are in line with the theory where taxpayer understanding is the process by which taxpayers know about taxation and apply that knowledge to pay taxes, Priambodo (2017: 19). Some taxpayers obtain tax knowledge from tax officers, in addition there are those who obtain it from information media, tax consultants, seminars and tax training. The taxpayer's understanding of taxation makes it easy for him to pay taxes so that his motivation to pay taxes will grow. taxpayers who understand the rights and obligations as citizens to pay taxes, understand the rules, sanctions and tax rates will make it easy for them to pay taxes and understand that they have an obligation to pay taxes so that they can easily immediately carry out their obligations to pay taxes.

Research conducted by Dewi Puspitasari Damayanti (2020) regarding Tax Understanding of Individual Taxpayer Compliance in Paying Taxes at KPP Pratama Rungkut Surabaya." The results of this research indicate that Tax Understanding has a positive and significant effect on Individual Taxpayer Compliance in Paying Taxes.

CONCLUSION
1. *E-Filling* has a positive and significant effect on Individual Taxpayer Compliance with the PKPP Service. This indicates that if *E-Filling* gets better , Individual Taxpayer Compliance will be higher.
2. Taxpayer understanding has a positive and significant effect on Individual Taxpayer Compliance with the PKPP Service. This indicates that the better the understanding of taxpayers, the higher individual taxpayer compliance will be .

SUGGESTION
1. DJP should be able to disseminate wider information to the public about the use of *e-filling* because it affects compliance.
2. DJP should be able to hold various activities as an effort to increase public understanding of taxes because they can influence taxpayer compliance.

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