

Effect of Implementing the E-Filing System Regarding Taxpayer Compliance with Tax Socialization and Internet Understanding as a Moderating Variable in DJP Regional Office North Sumatra I

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Abstract. *The study aims to analyze the influence of Application System E-Filing against obedience must tax with socialization taxation and understanding the internet as variable moderation. research data was obtained from a questionnaire (primary) distributed to Must North Sumatra I Medan DJP Tax with the use method of convenience sampling. Population study is must personal Tax North Sumatra I Medan DJP. Sample used in research this as many as 50 respondents. The questionnaire was tested using a validity test and a reliability test before the research. Test assumptions classic used are the normality test, multicollinearity test, heteroscedasticity test, and linearity test. The hypothesis test used is simple linear regression and Moderated Regression Analysis. Research results show that implementation of system E-Filing has an effect significant to obedience must tax, socialization taxation strengthens the application of system e-filing to obedience must tax, and internet understanding strengthens the application of system E-Filing against obedience must tax.*

Keywords: *E-Filing, Compliance Must Taxes, Socialization Taxation, Internet Understanding.*

INTRODUCTION

The kemenkeu.go.id website reports that in 2019, state revenues reached IDR 1,957.2 trillion, growing 0.7% from 2018. State revenues from the tax sector amounted to IDR 1,545.3 trillion, growing 1.7% from realization in 2018. This realization is 86.5% of the 2019 APBN target.

According to Bismar Fahlerie as head of P2HUMAS North Sumatra DJP Regional Office I, level obedience must tax in reporting the SPT at the North Sumatra I Regional Office of DJP still around 75%. Realization reception taxes at the North Sumatra DJP Regional Office I in 2019 net amounted to 17.15 T from the target of 20.6 T.

State revenue from the tax sector is the largest source of revenue in the APBN. From year to year, state revenues from the tax sector continue to increase. This means that the government is aggressively making efforts to increase taxpayer compliance. The Directorate General of Taxes takes two approaches to achieve success in securing state revenues, namely extensification and tax intensification activities. Tax extensification activities are intended to increase the number of registered taxpayers and increase taxpayer awareness of fulfilling their tax obligations. Meanwhile, tax intensification is intended to optimize tax revenues from taxpayers who are registered as taxpayers (Miranda, 2012).

Adding new taxpayers certainly has the potential to increase state financial revenues from the taxation sector. In the last four years, namely 2016 to 2019, the number of registered individual taxpayers has increased.

Several studies conducted by previous researchers regarding taxpayer compliance including Jumaidi, Gasim, and Fitriingsih (2018) researched the effect of implementing an e-filing system on taxpayer compliance with socialization as a moderating variable. The research results show that the implementation of the e-filing system has a positive and significant effect on taxpayer compliance and socialization can moderate the effect of implementing the e-filing system towards taxpayer compliance.

According to Astuti (2015) who researched the effect of implementing e-filing towards taxpayer compliance in submitting annual SPT, empirical evidence that there was an increase in SPT submissions from taxpayers from 2011 to 2014.

Several problem formulations in this research are based on the problem background and problem limitations above, namely:

- a. What is the implementation of the e-filing system? Does it affect taxpayer compliance in submitting Annual Tax Returns at the North Sumatra I Regional DJP Office?
- b. What is the implementation of the e-filing system? influence taxpayer compliance in submitting Annual Tax Returns at the North Sumatra I Regional Directorate General Office with tax socialization as a moderating variable?
- c. What is the implementation of the e-filing system? influence taxpayer compliance in submitting Annual Tax Returns at the DJP North Sumatra I Regional Office with an understanding of the internet as a moderating variable?

Based on the problems that have been presented and explained in relation to previous research, researchers are interested in conducting research that examines whether there is an effect of implementing an e-filing system towards taxpayer compliance with socialization and understanding of the internet as a moderating variable based on the fact that taxpayer compliance in Indonesian society is still low. The researcher added two variables moderation Because in the application system, e-filing requires socialization taxation and understanding the internet to help the public specifically get information and knowledge about systems and regulations applicable to taxation so that tax can apply system e-filing via the internet with right and p This can increase obedience must tax.

LITERATURE REVIEW

Technology Acceptance Model (TAM)

The Technology Acceptance Model (TAM) is a theory regarding the use of information technology systems which is considered to be very influential and is generally used to explain individual acceptance of the use of information technology systems. TAM is an adaptation of TRA which was introduced by Davis in 1989. The aim of TAM is more specifically to explain the behavior of computer users. usage behavior).

Theory Attribution

Attribution theory was first discovered by Heider in 1958. Attribution theory assumes that what they do, namely attributes, causes behavior. There are three stages that underlie the attribution process, namely as follows:

- a. Someone must see or observe a behavior.
- b. A person must believe that the behavior was intentional.
- c. A person must determine whether or not they believe that another person was coerced into engaging in the behavior.

This theory aims to focus more on individual behavior. The relationship between attribution theory and this research lies in taxpayer compliance. Because taxpayer compliance requires individual behavior, this research will use attribution theory. For example, individual behavior in registering as a taxpayer voluntarily to have a Taxpayer Identification Number (NPWP), and behavior in carrying out the obligation to report tax returns on time.

Theory of Planned Behavior (TPB)

Theory of Planned Behaviour (TPB) or Theory of Planned Behavior is a further development of the Theory of Reasoned Behavior or TRA (Theory of Reasoned Action). The main factor of individual behavior is that particular behavior Ajzen (1991).

This theory has the same focus as reason action theory is an individual's habit of carrying out a certain behavior. Habits are considered to be able to see the motivational factors that influence individual behavior. The theory of Planned Behavior (TPB) and this research have a relationship, namely Theory of Planned Behavior (TPB) is a theory related to individual behavior which is influenced by individual intentions and this theory is related to motivation which can influence individual behavior. This is related to the socialization of taxation. With the intention and motivation of individuals who can change the behavior of individuals themselves, especially taxpayers, to be able to receive information about the applicable tax system and regulations, which can be received through direct or indirect tax socialization. When taxpayers have received tax socialization, this can help change taxpayer behavior and can increase taxpayer motivation to use the e-filing system. This can increase taxpayer compliance.

Tax

According to KUP Law Number 16 of 2009 Article 1 paragraph (1) concerning General Tax Provisions reads:

"Tax is a mandatory contribution to the state owed by an individual or body that is coercive based on the law, without receiving direct compensation and is used for state needs for the greatest prosperity of the people."

According to Prof. Dr. Rochmat Soemitro. SH Tax is the people's contribution to the state treasury based on the law (which can be enforced) without receiving reciprocal services (contra-performance) which can be directly demonstrated and which are used to pay general expenses (Waluyo, 2013:3).

Obedience Must Tax

According to Rahayu and Kurnia (2010: 138), tax compliance is a situation where taxpayers fulfill all tax obligations and exercise their tax rights. According to Gunadi, (2013:94), taxpayer compliance means that taxpayers have the willingness to fulfill their tax obligations in accordance with applicable regulations without the need for inspections, thorough investigations, and the application of both legal and administrative sanctions.

So it can be concluded that taxpayer compliance is a taxpayer who fulfills all tax obligations in accordance with applicable regulations without the need for a thorough investigation.

Application E- filing system

This research uses a quantitative approach which emphasizes testing theories through measuring research variables with numbers and analyzing data using statistical procedures. The model built in this research involves one independent variable that was identified as influencing Taxpayer compliance at the North Sumatra I Regional Directorate General of Taxes, namely the implementation of the e-filing system. with tax socialization and internet understanding as moderating variables. Researchers use descriptive statistical analysis, which is a way to describe the selected variables as a whole by calculating data according to user needs.

RESEARCH METHOD(S)

This research was carried out at the DJP North Sumatra I Regional Office Jl. Suka Mulia No.17 A Medan. The population used in this research are all individuals who are classified as individual taxpayers at the North Sumatra I DJP Regional Office who are required to submit the 2019 annual SPT. Meanwhile, the sampling technique used is non-probability sampling, namely convenience sampling, *namely a* sample determination method based on chance. only, members of the population that the researcher meets and are willing to become respondents to be used as samples. The number of samples to be tested is 50 samples. The types of data used in this research are primary and secondary data. The primary data source in this research is Pero directly from individual taxpayers registered at the DJP North Sumatra I Regional Office through distributing questionnaires. Meanwhile, secondary data in this research was obtained from the Directorate General of Taxes in the form of reports, journals, internet searches, and results from previous research.

This research consists of a dependent variable, one independent variable, and two moderating variables. The dependent variable in this research is taxpayer compliance, while the independent variable in this research is the implementation of the e-filing system with tax socialization and internet understanding as moderating variables.

RESULTS AND DUSCUSSION

Implementer Influential E-Filing System Significant to Obedience Must Tax.

Research results support the hypothesis first to state application of the e-filing system has an effect significant to obedience must tax. This thing is proven with a mark significance of more than 0,000 small of 0.005. The coefficient value regression of 0.393 has a direction positive, which means if the application e-filing system increased by One unit obedience must taxes increased by 0.393-p this shows that the easier use of the e-filing system, and increasingly accepted e-filing system by the public specifically must taxes and help SPT reporting then matter this will increase obedience must tax in report SPT. Besides that, based on the *R Square* figure of 0.389 shows that application system *e-filing* has an effect on obedience must taxes and influence amounting to 38.9% against obedience must tax whereas the rest 61.1 % is influenced by other outside variables study. Application system *e-filing* provides influence significant but not dominant to obedience must tax because application system *e-filing* is one of a number of efforts made by DJP to increase obedience must tax.

Study this is in accordance with TAM Davis *et. al*, (1986), perception ease and perception of the use that becomes decider from something system can accept or not. Must assume tax that system *e-filing* is easily used and mandatory tax believes that use of system *e-filing* will help in the submission of SPT then matter this will increase obedience must tax in report SPT, but on the contrary, if must tax think that system *e-filing* it No easy used and not own utility so matter This will cause reduced obedience must tax in report SPT.

Research results this support results study from Dodi R Setiawan and Achmad Barlian (2016), Megawani and Setiawan (2017), Rachmawati Meita Oktaviani, S. Sunarto and Nur Lita (2018), Indri Setiyarini and Mohklas (2017), Afif Sarwoni Firdaus (2019), Yuliano Osvaldo Lado (2018) who discovered that application system *e-filing* has an effect significant to obedience must tax. The better the application system *e-filing* then more obedience must tax will the more increases.

Socialization Taxation Can Moderate Application E-Filing System Against Obedience Must Tax

Research results support the hypothesis both stated socialization taxation strengthens influence system e-filing against obedience must tax. This thing can proven

by the calculated F-value is more than 13.939 big from F-table 2.81 with a mark significance of more than 0,000 small from 0.05. The coefficient value variable application system e-filing was -1,772 with a significance of 0.042 which means if application system e-filing increased by One unit obedience must tax down amounting to 1,772. Variable socialization taxation gives a mark coefficient amounting to -4,367 with a significance of 0.047 which means if socialization taxation increased by One unit obedience must be taxed down amounting to 4,367. Variable moderating (interaction between application system e-filing and socialization taxation) provides a mark coefficient of 0.088 with a significance of 0.031 indicating that the effect moderation provided is positive, that is if application system e-filing and socialization taxation increased by one unit so obedience must taxes increased by 0.088. Besides that, based on the adjusted R result of 0.442 shows socialization taxation moderate influence on application system e-filing amounting to 44.2% against obedience must taxes, meanwhile the rest 55.8 % is influenced by other outside variables studied. That thing shows that socialization taxation is a moderation pseudo (quasi moderator) that can strengthen influence application system e-filing against obedience must taxes and other than That socialization taxation can become variable independent.

Study this in accordance with the Theory of Planned Behavior (TPB) Ajzen (1991), focuses mainly on theory namely TBP is related theories with the behavior of individuals who are influenced by intentions individuals and theories related to influencing the motivation behavior of individuals. Intention and motivation from individual matters can change the behavior of individuals that specifically must tax for can accept information about systems and regulations applicable taxation well received through socialization taxation in a way direct nor no straight away. When required tax has become socialization taxation so this can help in changing the behavior of must tax as well as can grow motivation must tax in use system e-filing and this will increase obedience must tax.

Research results support the results study from Megawani and Setiawan (2017), and Indri Setiyarini and Mohklas (2017) who found that application socialization taxation can strengthen (moderate) influence application system e-filing against obedience must tax. The more socialization taxation received must tax for can use of system e-filing so the more increase in obedience must be taxed.

Understanding Can Moderate Application E-Filing System Against Obedience Must Tax

Research results support the hypothesis the third stated Internet understanding strengthens influence system e-filing against obedience must tax. This thing can proven by the calculated F-value is more than 12.904 big from F-table 2.81 with a mark significance of more than 0,000 small from 0.05. The coefficient value variable application system e-filing is -2,006 with a significance of 0.005 which means if application system e-filing increased by one unit obedience must tax down of 2.006. Variable understanding of the internet provides a mark coefficient of -4,216 with a significance of 0.021 which means if internet understanding rose by one unit obedience must tax down amounting to 4,216. Variable moderating (interaction between application system e-filing and understanding the internet) provides a mark coefficient of 0.082 with a significance of 0.022 indicating that the effect moderation provided is positive, that is if application system e-filing and internet understanding rose by one unit so obedience must taxes increased by 0.082. Besides that, based on the adjusted R result of 0.422 shows internet savvy moderates influence application system e-filing amounted to 42.2% against obedience must tax, meanwhile the rest amounting to 57.8% is influenced by other outside variables study this. That thing shows that the application of the internet is a moderation pseudo (quasi moderator) who can strengthen influence application system e-filing against obedience must taxes and other than that understanding the internet can become variable independent.

Study this in accordance with the theory cognitive Ratna Willis Dahar (1988:24), The focus main theory is that it can change view or pattern, can give understanding, and can solve something problem through something activity. When required to tax understand towards the internet then they can use the internet to look for information in a way wide about system e-filing and regulations applicable taxation so that can change pattern think them and when must tax understand towards the internet then matter that can help they in operate system e-filing with good and right so that matter this can increase obedience must tax.

Research results support results study from Rachmawati Meita Oktaviani, S. Sunarto, and Nur Lita (2018) who discovered that Internet understanding matters to connection between application system e-filing with obedience must taxes, and

understanding the Internet can moderate (strengthening) influence application system e-filing against obedience must tax. The better-owned internet understanding must tax so will push must tax for use system e-filing so the more increase obedience must tax.

CONCLUSION AND RECOMMENDATION

Conclusion

Based on the results of research that has been done, the possible conclusions taken in the study this is as follows:

1. There is influence significant between application system e-filing against obedience must tax.
2. Socialization taxation strengthens influence application system e-filing against obedience must tax. Socialization taxation is a moderation pseudo (quasi moderator) that can strengthen influence application system e-filing against obedience must taxes and other than That socialization taxation can become variable independent.
3. Internet understanding strengthens influence application system e-filing against obedience must tax. Understanding the internet is a moderation pseudo (quasi moderator) that can strengthen influence application system e-filing against obedience must taxes and other than That understanding the internet can become variable independent.

Recommendations

Based on the results of the study as well as related matters degan limitations study this, then can give advice as follows:

1. For Directorate General Tax is expected to maintain as well as increase quality from system e-filing so the level of obedience must tax will increase. to increase counseling about the regulation of current and ongoing taxation and give regular socialization specifically for system programs e-filing. so the system program e-filing is capable of giving more influence and contribution to obedience must personal tax in submitting SPT. As well as expected training and development to understand the internet, so that the process is deep obligation taxation the better.
2. For the world of research, research can be made a reference for study furthermore with enlarged room scope research, then study then add more other variables that can evaluate the effectiveness of the accounting system.

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