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Taxpayer Compliance: Aspects of Tax Digitalization and Tax Sanctions

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Abstract

This research explores the impact of aspects of tax digitization on taxpayer enforcement, namely e-filing, e-payment, e-SPT and tax penalties. Collecting data using a questionnaire instrument in this study by bringing the incidental sampling methodology to as many as 100 individual taxpayers. With the assistance of the SPSS unit, multiple linear regression is the type of analysis used. The findings of this study indicate that e-filing, e-payment, e-SPT and tax penalties significantly affect taxpayer enforcement at KPP South Makassar.



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1 Introduction

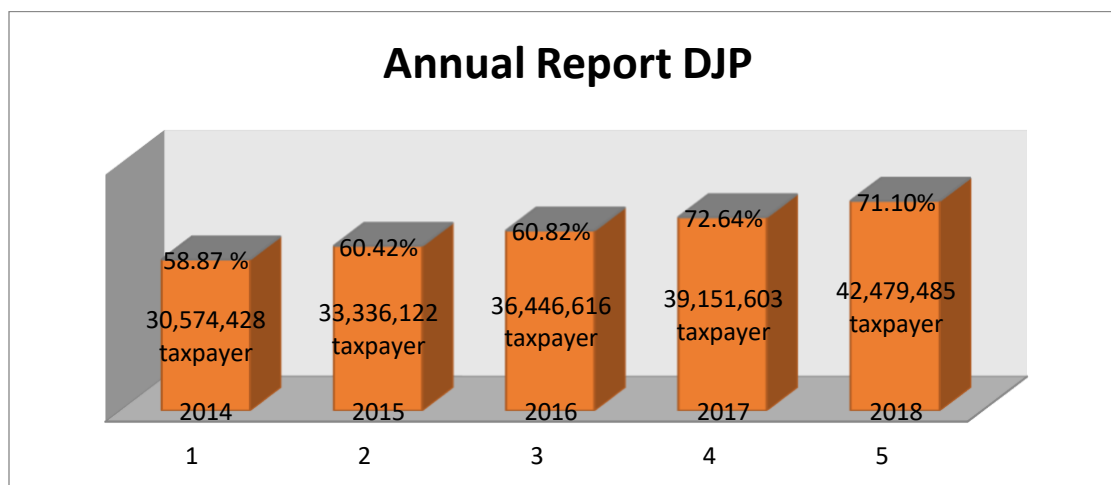
Human habits change with technological developments. Almost all activities are carried out depending on the internet network, including tax reporting. Since 2005 there has been a change in the taxation system from manual to system digitization, namely e-registration, e-spt, e-filing, e-payment and e-form (Hamzah et al., 2018; Rifani et al., 2019; Su'un & Ahmad, 2020; Amin & Mispah, 2020). This e-system has been implemented to make it easier for taxpayers to report and pay their taxes. Directorate General of Taxation Annual Report (DJP) reveals that the taxpayer rises every year, but the level of compliance with SPT reporting from 2017 taxpayer 39,151,603 with SPT submitting 72.64 percent experiences a percentage decrease with the bid of SPT 71.10 percent to 2018 taxpayer 42,479,485. This should be the priority of the DJP to strengthen factors that have the potential to impact compulsory enforcement. The taxpayer can be said to be obedient if the taxpayer has met all his tax debts. When paying taxes due right on time, a taxpayer is said to be formally obedient. Nevertheless,

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tax refunds do not always equate to the amount of tax due, which is understood as material enforcement.

E-filing is one aspect of tax digitization (Amran, 2018). E-filing is an online digital medium that is used for taxpayers to disclose their tax obligations (Amin, 2017). E-filing is an application that allows taxpayers to process their tax data and accurately report it online to the Tax Office since the system can be accessed 24 hours and can be done anywhere only with the internet. Research findings (Dewi & Aryani, 2018; Desky, 2019; Arifin & Syafii, 2019; Pradnyana & Prena, 2019) have shown that e-filing is relevant for taxpayer enforcement. Taxpayers feel that e-filing files taxes to streamline time and costs to impact taxpayer compliance.



Source : <https://www.pajak.go.id>

Figure 1. Annual Report DJP

The researcher formed this hypothesis using the expected behavior theory or behavior theory as a grand theory, some of the descriptions that have been put forward, since the researcher considers that the behavior of taxpayers using the digital taxation system is one of the services of the Directorate General of Taxes to report their tax obligations. The following hypothesis is then proposed to:

H1: E-filing has a positive and significant effect on taxpayer compliance

In the taxation system, e-payment or e-billing is an invention where taxpayers use the billing code as an identification code for the form of tax payment made. E-billing is a form of tax digitization since taxpayers make electronic tax payment transactions so that, because they experience the advantages of effective and economical e-billing, it will increase the obedient attitude of the taxpayer. Research results (Pradnyana & Prena, 2019; Ramdhani, 2019; Arifin & Syafii, 2019) found that compliance with taxpayers through e-billing was significant. Where the taxpayer does not have to go to the bank, reporting taxes by e-billing is considered economical so that it affects taxpayer enforcement. Behavioral theory suggests that taxpayers use e-payment as a tax digitization. The e-billing code used by taxpayers without having to use tax payment documents (SSP), non-tax payment letters (SSBP) and manual payment returns (SSPB) as a transaction recognition code is used by DGT e-Billing to influence taxpayer enforcement. The following hypothesis is suggested then:

H2: E-payment has a positive and significant effect on taxpayer compliance

The E-SPT is a digital tax return (SPT) to report its responsibilities to taxpayers. This e-SPT program, which is available on the official DGT website, is free of charge. Taxpayers using e-SPT will have, along with attachments, digital records of SPT data and can print them when needed. Research findings (Sabil, Pujiwidodo, & Lestiningsih, 2018; Tabrani & Raharjo, 2019; Desky, 2019) have found that e-SPT compliance with taxpayers is significant. Each SPT sent will be encrypted so that its privacy is guaranteed. It would not be

necessary for unauthorized parties to know the contents of the SPT. This will boost taxpayer satisfaction such that taxpayer enforcement is impaired. Behavioral theory notes that e-SPT is felt to be more efficient and successful in helping tax reporting efficiently, conveniently and safely with digital information systems and quality by taxpayers can impact taxpayer compliance. The following hypothesis is suggested then:

H3: E-SPT has a positive and significant effect on taxpayer compliance

If the taxpayer fails to pay and to declare his tax debt in compliance with the relevant tax laws, he will be subject to administrative penalties. Tax fines as a form of monitoring such that taxpayers do not break the laws and regulations applicable notes that there will also be an increase in compliant taxpayers if the tax penalties are raised (Rahayu, 2016). Study findings (Siahaan & Halimatusyadiyah, 2018; Dwi, Tanno, & Novel, 2019; Pebriana & Hidayatullah, 2020) found that tax penalties have a huge effect on compliance with taxpayers. Tax penalties are issued as a result of the attitude of taxpayers who do not declare their tax debts. The theory of behavior notes that tax penalties are a reference to tax laws that have a virtual effect on taxpayer enforcement. Instead of getting fines, taxpayers tend to pay taxes on time. The following hypothesis is suggested then:

H4: Tax sanctions have a positive and significant effect on taxpayer compliance

2 Research Method

This approach to analysis uses a scientific approach to assess the justification of the theory suggested with statistics to find a conclusion (Jogiyanto, 2014). 18,296 corporate taxpayers registered at KPP Pratama South Makassar were the population used in this study (KPP Makassar Selatan, 2019). Accidental sampling procedure, namely, a total of 100 people who happened to be at the Tax Office when the study was done. This study used information obtained from the distribution of questionnaires to individual taxpayers registered with KPP Makassar Selatan who were able to fill out questionnaires when the study was carried out.

In order to see the regression model with the dependent variable (bound) and the independent variable (free) having a regular contribution, the data analysis of this study was carried out with several phases of testing, namely: 1) normality test via the Normal Probability Plot graph. 2) To decide if independent variables have similarities with other independent variables in one model, a multicollinearity test is needed. 3) The purpose of the heteroscedasticity test is to test if variance and residuals are unequal from one observation to another (Ghozali, 2016). With the following equation, this thesis performed multiple regression analysis via the SPSS program:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + e$$

Information :

- α : Constant.
- β : Regression Coefficient.
- e : Error.
- Y : Taxpayer Compliance
- X_1 : e- Filing
- X_2 : e-payment
- X_3 : e-SPT
- X_4 : Tax sanctions

3 Result and Discussion

Result

The data normality test results using the standard probability plot graph test show that the data in the analysis

is appropriate for use and is intended to be used; this is shown in the following figure 2. The data above shows from the results of the multicollinearity test that the equation can be tolerated. As demonstrated by the value of the Variance Inflating Factors (VIF) for four independent variables, its presence does not interfere with the model, namely: e-filing of 1,028, e-payment of 1,044, e-SPT of 1,001 and tax penalties of 1,066, where four independent variables have a VIF value of less than ten and a tolerance value greater than 0,1. The scatterplot graph shows that the data is distributed on the Y-axis and does not establish a simple data distribution pattern, which means that it is possible to use no heteroscedasticity in the regression model.

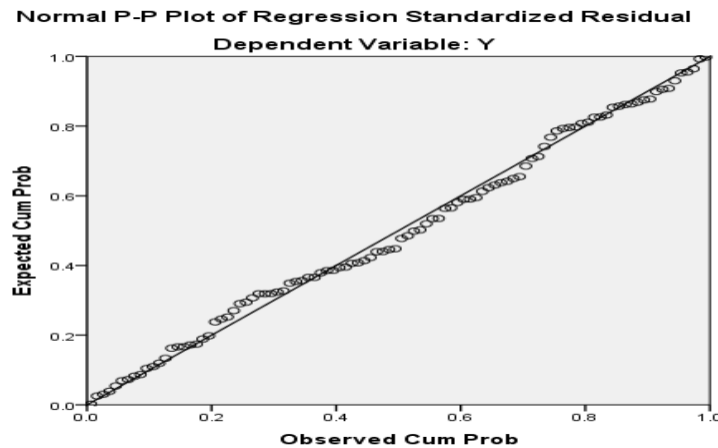


Figure 2. Normality Test Results

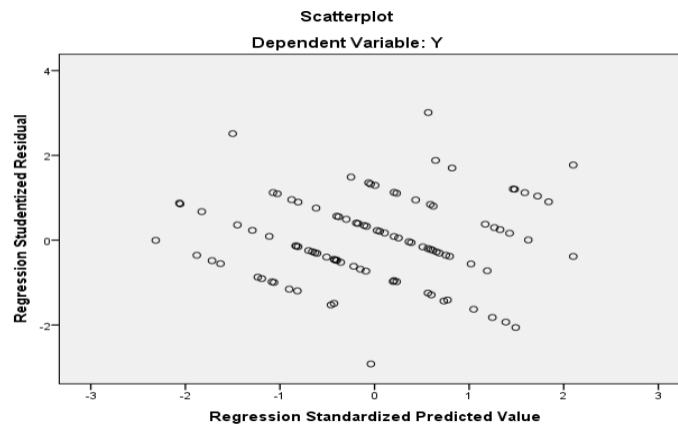


Figure 3. Heteroscedasticity Test Results

Table 1. Multikolinieritas Test Results

		Coefficients ^a	
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	<i>e-filing</i>	.972	1.028
	<i>e-payment</i>	.957	1.044
	<i>e-SPT</i>	.999	1.001
	<i>Tax sanctions</i>	.938	1.066

a. Dependent Variable: *Taxpayer compliance*

The value of R square (R^2) obtained is 0.391 or 39.10%, which explains that taxpayer compliance is influenced by e-filing, e-payment, e-SPT, and tax sanctions. Table 2 indicates that the degree of importance is lower than 0.05, so it can be said that e-filing, e-payment, e-SPT, and tax fines impact taxpayer enforcement simultaneously (together), with a likelihood of 0.000.

Table 2. Simultaneous Test Results (Uji F)

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	3.570	4	.892	15.222	.000 ^b
	Residual	5.570	95	.059		
	Total	9.140	99			

a. Dependent Variable: *Taxpayer compliance*

Table 3. Hasil Uji Parsial (Uji t)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	.267	.571		.467	.642
	<i>e-filing</i>	.482	.078	.505	6.212	.000
	<i>e-payment</i>	.174	.086	.166	2.023	.046
	<i>e-SPT</i>	.158	.072	.176	2.196	.031
	<i>Tax sanctions</i>	.136	.068	.166	2.012	.047

a. Dependent Variable: *Taxpayer compliance*

The results of the multiple linear regression test shown in Table 4 show that the regression coefficient values formed in this test are:

$$Y = 0,267 + 0,482 X_1 + 0,174 X_2 + 0,158 X_3 + 0,136 X_4 + e$$

These results can be explained as follows:

1. The coefficient of the e-filing variable is 0.482 with a positive direction, which means that if there is an increase in e-filing, the taxpayer compliance will increase by 0.482.
2. The e-payment variable coefficient is 0.174 with a positive direction, which means that if there is an increase in e-payment, the taxpayer compliance will increase by 0.174.
3. The coefficient of the e-SPT variable is 0.158 with a positive direction, which means that if there is an increase in e-SPT, the taxpayer compliance will increase by 0.158.
4. The coefficient of the tax sanctions variable is 0.136 in a positive direction, which means that if there is an increase in tax sanctions, the taxpayer compliance will increase by 0.136.

Discussion

The findings of this study indicate that taxpayer enforcement is impaired by e-filing. It takes less time for taxpayers to connect with the e-filing system by applying for e-filing, effective electronic filing, and submitting taxpayer returns. It makes reporting their tax responsibilities simpler for taxpayers, thus increasing taxpayer compliance. The findings of the research are confirmed by the Expected Behavior Principle, which explains that taxpayers who use the digital tax system as one of the resources of the Directorate-General of Taxes are required to disclose their tax obligations. The findings of this study are also endorsed by the brands (Dewi & Aryani, 2018), (Desky, 2019), (Arifin & Syafii, 2019), (Pradnyana & Prena, 2019), and (Putra & Marsono, 2020), which found that e-filing substantially complies with taxpayers. This outcome, however, varies from the results of research (Nurchamid & Sutjahyani, 2018), which found that e-filing does not impact the compliance of taxpayers.

The findings of this research indicate that taxpayer enforcement is impaired by e-payment. E-payment or e-

billing, as a digital taxation invention that is felt to be effective and economical by taxpayers, uses the billing code as an identification code for the form of tax payment. The behavioral theory also supports the findings of this study that e-payment is being used by taxpayers as tax digitization. With e-billing, as the transaction recognition code used to influence taxpayer enforcement, taxpayers do not have to use a tax payment letter (SSP), a non-tax payment letter (SSBP), and a manual shopping return deposit (SSPB). The results of this study support research findings (Pradnyana & Prena, 2019), (Ramdhani, 2019), (Arifin & Syafii, 2019) and (Putra & Marsono, 2020) that compliance with taxpayers is relevant through e-billing. It is deemed economical to disclose taxes via e-billing where the taxpayer does not have to go to the bank, impacting taxpayer enforcement. These study findings, however, vary from the results of research (Nurchamid & Sutjahyani, 2018), which discovered that e-billing does not impact taxpayer enforcement.

The findings of this research indicate that e-SPT impacts taxpayer enforcement. For monitoring taxpayers on their commitments, E-SPT is used as a non-paid program. Taxpayers using e-SPT will have, along with attachments, digital records of SPT data and can print them when needed. These findings also support the behavioral hypothesis that e-SPT with digital information systems and taxpayer quality is more efficient and successful in helping tax reporting to impact taxpayer enforcement efficiently, easily, and safely. Research results (Sabil, Pujiwidodo, & Lestningsih, 2018; Tabrani & Raharjo, 2019; Desky, 2019; Pebriana & Hidayatullah, 2020) have shown that compliance with taxpayers is critical for e-SPT. Each SPT sent will be encrypted so that its privacy is guaranteed. It would not be necessary for unauthorized parties to know the contents of the SPT. This will boost taxpayer satisfaction such that taxpayer enforcement is impaired. This outcome, however, varies from the research findings (Martini, Penawang, & Purnomo, 2019), which found that e-SPT does not influence taxpayer compliance.

The findings of this study indicate that tax penalties impact taxpayer enforcement-tax penalties as a means of control such that taxpayers do not break relevant laws and regulations. If the taxpayer fails to pay and to declare his tax debt in compliance with the applicable tax legislation, he will be subject to administrative penalties. The behavioral theory, which notes that tax penalties are a reference for tax laws that virtually affect taxpayer enforcement, is confirmed by this research. Instead of having fines, taxpayers tend to report taxes on time. The findings of this research are also backed by the marks (Siahaan & Halimatusyadiyah, 2018), (Dwi, Tanno, & Novel, 2019; Hendri & Hotang, 2019; Pebriana & Hidayatullah, 2020; Lhoka & Sukartha, 2020) that have shown that tax penalties have a major effect on taxpayer enforcement. Tax penalties are issued as a result of the attitude of taxpayers who do not declare their tax debts. These study findings, however, vary from the effects of research (Bahri, Diantimala, & Abd. Majid, 2018), which found that tax penalties do not impact the compliance of taxpayers.

4 Conclusions

The research findings showed that e-filing, e-payment, e-SPT, and tax fines had a major effect on taxpayer enforcement. The findings of this study will provide input to the South Makassar KPP, namely that the application of tax penalties to taxpayers still needs to be tightened so that tax reporting enforcement increases.

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