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# THE EFFECT OF TAXATION E-SYSTEM AND FISCAL COMPETENCE ON TAXPAYER SATISFACTION

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**ABSTRACT**

An e-system has given a convenient connection between tax authorities and mandatory tax. However fiscus competence to use e-system influence satisfaction must tax. Study This aim For know influence e-system, competency tax authorities to satisfaction must tax. The population study is the Bapekom PUPR Region IV Bandung Office with a total of 50 employees. Mechanism-taking samples use the technique of purposive sampling so samples obtained totaling 44 employees. The method used method quantitatively with variance-based structural equation modeling (SEM-PLS) as a tool to help in withdrawing conclusions and using primary data. Research result This shows that e-system and competence tax authorities influential to satisfaction must tax.

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## INTRODUCTION

Taxes have assessed as potential budget for state finances but in reality taxes collected Still hard carried out by the state, this because weak mark obedience must taxes and beliefs public to burden management tax (Gustiyani, 2010) . Source tax from contribution society and can worn without obtain compensation directly that has been regulated by the Directorate Tax General.

Institution given government authority by the government as agency in manage tax is Directorate General of Taxes (DJP). Institution managing government tax, DGT has operate a number of renewal and change system administration for increase state revenue from field taxation. Change This aim for increase trust public to collector taxes and changes that have been made done Directorate Tax General (DJP) is do renewal related tax especially in the field taxation. The role of taxes play primary role in income annual state and rules expenditure (APBN) income annual. Load level tax Can put stability availability origin income government. Management Indonesian taxation is developing in a way move proceed use change organization, systems, vehicles and infrastructure work, regulations, devices management taxation, and others who contribute to state revenue. (Rioni Yunita Sari, 2022)

Expected purposeful use of e- registration, e-SPT e-billing, and e-filling for add state and taxpayer revenues (mandatory tax) the individual who applies product *e-system* implemented by the Director General the Tax General (DJP) is influential to WP satisfaction (mandatory tax) individuals. With Thus, the quality of e- registration, e-billing, e-SPT and e-filling is very influential in success system in follow users needs and ensuring satisfaction user in use the system.

By simultaneously have influence significant positive to rate WP satisfaction (mandatory tax) of results in study the is quality e-filing system is available positive and significant effect to rate WP satisfaction (mandatory ta ), in quality There is an e-filing system influence significant negative to WP satisfaction (mandatory taxes), and quality in e-filing and e-billing systems. (Pratama Putra, 2019)

Based on results study in analyzing the data worked on, that with method Partial own influence significant in variable Competence Fiscus to Taxpayer Satisfaction (WP) at KPP Pratama Surabaya Sukomanunggal. (Felisberto Melkiades, 2019)

With see background phenomenon behind like on so writer interested for do study with title "Influence *e-system* taxation and competence tax authorities to satisfaction must tax personal" meaning for test influence variable free that is *e-system* about existing taxes from *e-filling, e-registration, e-billing,* and *e-SPT* and the independent variables that is WP (Taxpayer) satisfaction. With reason *e-system* is ideas created Director Expected Tax General (DJP). increase Taxpayer satisfaction (WP) in carry out his obligations for reporting taxes and payments so that also increase the satisfaction of public taxpayers. The hope with enhancement the can increase state income from sector taxation.

Research result This mean can serve utility for Director Tax General (DJP) in particular about use electronic with product *e-system* as system *self-assessment* payment tax made material evaluation and improvement service to the community more obedient and satisfied in pay tax.

**THEORY AND HYPOTHESIS DEVELOPMENT**

***The effect of e-registration on satisfaction must tax.***

e-Registration system is influential significant to Cibeunying Tax Office Taxpayer Satisfaction. With exists A good and quality e-Registration system is mandatory tax obtain convenience in carry out obligation taxation in do registration and data changes are mandatory tax so that can increase satisfaction must tax. (Indriani & Waluyo, 2019) .

***The effect of e-filling on satisfaction must tax.***

E-Filing system has an effect significant to Cibeunying Tax Office Taxpayer Satisfaction. With availability e-Filing system then must tax will more easy in carry out the tax obligation reporting. Because, it's mandatory tax No need Again come to office tax For do it reporting tax returns, however can done Where just and when course, so activity reporting can done accomplished with more effective and efficient. (Indriani & Waluyo, 2019) .

***The effect of e-SPT on satisfaction must tax***

Like exposure following, the supported by research previously explained If Variable e-SPT facility, namely influential in a way positive and significant to satisfaction must personal tax in submit SPT. Because e-SPT is applications (software) created by the Directorate Tax General for used by Taxpayers for convenience in submission of Notification Letter (SPT). The use of e-SPT is intended to ensure all work processes and services taxation walk with good, smooth and accurate as well as make it easier must tax in carry out obligation the taxation. Of course just matter This impact on increasing satisfaction must tax because e-SPT makes it easier in submission of Notification Letter (SPT). (Ningsih & Rahma Sari, 2019)

***The influence of e-billing on satisfaction must tax.***

e-Billing system is influential significant to Cibeunying Tax Service Office satisfaction Payer tax. E-Billing is one of them method for increase service from agency government for makes it easier payment. with developed Billing system can simplify and shorten time stay. Application e-Billing system rated positive push satisfaction must tax. (Indriani & Waluyo, 2019) .

***The influence of e-systems on satisfaction must tax.***

Based on the output of the regression test analysis namely the t test on the e-system variable, obtained mark significance as much as 0.012, where 0.012 < 0.05, so Ha is accepted and H0 is rejected. Can be interpreted in a way partial taxation e-system own influence to Taxpayer satisfaction significant. From the results answer said, the Taxpayer stated that the taxation e-system Already Good. Tax E-system can influence Taxpayer satisfaction, cause with good implementation of e-system provides a sense of convenience For operate system electronic so that reporting can done in a way effective and efficient. (Afifah Linda Alfiatus, 2020)

***Influence competence tax authorities to satisfaction must tax.***

For increase quality service to the Community, with one his activities is bureaucratic reform with create something competent. That It means professionalism, clean, minded broad and responsible answer for increase satisfaction and trust must tax to performance tax authorities in serve must tax. (Pandiangan, 2014)

Research that tests about influence quality service tax to satisfaction must tax has done previously. Results of research conducted by (Azmi Bahtiar & Halimatusadiah Elly, nd) explain that competence tax authorities own influence to satisfaction must. Another research conducted by explains that competence tax authorities influential to satisfaction must tax. (Mispa & Stiem, 2018)

**H 1 : Expected exists significant influence is (a=0.05) and results positive on the variable *e-system* to variable satisfaction must tax .**

**H 2 : Expected exists influence significant is (a=0.05) and results positive on the variable Competence Fiscus to variable satisfaction must tax .**

## METHOD

Study This nature quantitative, using three variable, is *e-system* taxation and competence tax authorities as variable exogenous (free), satisfaction must tax as endogenous (dependent) variable. On analysis descriptive used percentage actual score of responses respondents for describe condition every variables studied. Then on to analysis verification used *structural equation modeling* based *variance* (SEM-PLS) in taking decision reception or rejection hypothesis study.

***Respondents and procedures***

Research data is the primary data collected through spread questionnaire period October – November 2023. Questionnaire collected through *google from* use technique *snowballing*. Collected samples totaling 44 (four tens four) employees of Bapekom PUPR Region IV Bandung. Study This use questionnaire scale likert with 5 (five) choices answer, 1 = absolutely no agree, 2 = no agree, 3 = less Agree, 4 = Agree, 5 = strongly agree.

***Procedure analysis data***

Data analysis techniques in research This use *structural equation modeling* with approach *partial least squares* (PLS). Research data processing done with use help application smart PLS data processing 3.1.9. SEM-PLS is technique data analysis that does not need too Lots requirements and can applied for data with nominal scale, ordinal scale, interval scale, etc scale ratio, with relative sample number small.

***Analysis Results Descriptive***

Collected data There is as many as 44 respondents, the majority among them is men (86%) with age in general over 40 years old (57%). The most respondents' education is SMA/SMK equivalent (43%) with the highest employment status employee horrified civil (48%). Variable application *e-system* taxation be measured using 20 indicators and obtained percentage score actual response respondents for variable *e-system* taxation of 90.48% incl in very good category. Variable competence tax authorities be measured using 3 indicators and obtained percentage score actual response respondents for competence tax authorities amounting to 89.77% incl in very good category. Satisfaction must tax be measured using 7 indicators, obtained percentage score actual response respondents of 90.50% and incl in very high / very satisfied category.

***Structural Equation Model (Partial Least Square)***

Test connection *e-system* taxation and competence tax authorities to satisfaction must tax use *structural equation models* variance -based (PLS). Testing the measurement model use *construct validity* and *discriminant validity*. Then testing the structural model through *path coefficient* and t $_{statistic}$.

**Table 1. *Construct Validity***

| *Latent variables* | *Loadings Factor* | *CR* | *AVE* |
|---|---|---|---|
| *e-system* taxation (X1) | 0.732 – 0.941 | 0.983 | 0.739 |
| competence fiscus (X2) | 0.915 – 0.955 | 0.954 | 0.874 |
| satisfaction _ must tax (Y) | 0.864 – 0.959 | 0.975 | 0.849 |

In *construct validity, the factor loadings* of each latent variable can be seen more big of 0.4. It means all valid indicator as tool measuring for v their respective latent variables. The *composite reliability (CR)* value of each latent variable is more big of 0, 7 0 shows that indicators it has consistency in measure variable their respective latencies. Then *average variance extracted* (AVE) of each latent variable is more big of 0.50 indicates that on average more of 50% of the information contained in each indicator can reflected through variable latent.

**Tabel 2. *Discriminant Validity (Fornell-Larcker Criterion)***

| | X1 | X2 | Y |
|---|---|---|---|
| X1 | **0,859** | | |
| X2 | 0,589 | **0,935** | |
| Y | 0,756 | 0,775 | **0,921** |

In *discriminant validity,* it can be seen that the square root of *the average variance extracted* for each latent variable (diagonal row) is greater than the correlation value with other latent variables. This data shows that the latent variable own more relationship strong with the indicators themselves are compared with other latent variables. It means No there is discriminant validity problems between latent variable.

**Tabel 3. Model Struktural**

| ***Path*** | ***Coefficient*** | $t_{statistic}$ | ***p-value*** | $R^2$ |
|---|---|---|---|---|
| X1 => Y | 0,458 | 3,367 | 0,001 | 0,738 |
| X2 => Y | 0,505 | 3,873 | 0,000 | |

In table 3 you can seen coefficient track system internal control (X1) against satisfaction must tax (Y) marked positive of 0.458 with probability value of 0.001. Because of the coefficient track is positive and the probability value is <0.05, it can be concluded that the taxation *e-system has a* significant effect on satisfaction must tax. It means better application Taxation *e-system* will improve satisfaction must tax.

In table 3 you can also seen coefficient track ecompetence fiscus (X2) against satisfaction must tax (Y) marked positive of 0.505 with probability value is close to zero. Because of the coefficient track is positive and the probability value is <0.05, it can be concluded that competence tax authorities influential significant to satisfaction must tax. It means the more competent tax authorities will increase taxpayer satisfaction.

## RESULTS STUDY AND DISCUSSION

### *Research result*

*Characteristics Respondent*

The characteristics of the respondents that will be presented below include gender, age, level education, and employment status.

Table 4 Characteristics Respondent

| No | Characteristics Respondent | Amount | Percentage |
|---|---|---|---|
| 1 | Gender | | |
| | Women | 6 | 13.6% |
| | Men | 38 | 86.4% |
| 2 | Age | | |
| | 20-30 years | 7 | 15.9% |
| | 31-40 years old | 12 | 27.3% |
| | 41-50 years old | 15 | 34.1% |
| | Over 50 years old | 10 | 22.7% |
| 3 | Education | | |
| | SMA/SMK | 19 | 43.2% |
| | S1 | 15 | 34.1% |
| | S2 | 8 | 18.2% |

| No | Characteristics Respondent | Amount | Percentage |
|---|---|---|---|
| | Other | 2 | 4.5% |
| 4 | Employment status | | |
| | Contract Individual | 6 | 13.6% |
| | NRP | 10 | 22.7% |
| | Outsourcing | 7 | 15.9% |
| | civil servants | 21 | 47.7% |

*Analysis Descriptive*

Analysis descriptive used For enrich discussion, via descriptive analysis will is known How condition moderate variable researched. Analysis descriptive can done through size symptom center And size variability (Cooper, D. R, & Schindler, 2014) . On research This used central symptom measure (mean value), for describe conditions of each variable. Then size variability use mark quartile. Average score answer respondents obtained converted become percentage score answer use formula following.

$$\% \text{ Skor} = \frac{\text{Skor Aktual} - \text{skor minimal}}{\text{Skor Ideal} - \text{skor minimal}}$$

The minimum score is score lowest, namely 1

The ideal score is score the highest, namely 5

Actual score is the average score obtained respondents

Percentage value score answer respondents classified into 5 categories based on percentage of highest and lowest scores. With thereby mark percentage score response respondents can categorized as as following.

Table 5 Guidelines Categorization Response Score Percentage Respondent

| No | Range %Score | Category |
|---|---|---|
| 1 | 0% – 20% | Very Low /Very Poor/ Never |
| 2 | >20% – 40% | Low /Poor/ Rare |
| 3 | >40% – 60% | Less/ Sometimes |
| 4 | >60% – 80% | High/Good/Frequent |
| 5 | >80% – 100% | Very High/Very Good/ Always |

*Descriptive Analysis of e-systems Taxation*

Tax *e-system* variable is measured using 20 statement items, measurement using a Likert scale with an answer score range between 1–5. The following presents descriptive statistics regarding the results of respondents responses regarding application taxation *e-system* according to must tax Bapekom PUPR Region IV Bandung employee.

Table 6 Statistics descriptive taxation *e-system*

| No. | Questionnaire | Total score | Average Score | % Score | Criteria |
|---|---|---|---|---|---|
| 1 | X1.1 | 203 | 4.61 | 90.34% | Very good |
| 2 | X1.2 | 208 | 4.73 | 93.18% | Very good |
| 3 | X1.3 | 202 | 4.59 | 89.77% | Very good |
| 4 | X1.4 | 196 | 4.45 | 86.36% | Very good |
| 5 | X1.5 | 201 | 4.57 | 89.20% | Very good |
| 6 | X1.6 | 201 | 4.57 | 89.20% | Very good |
| 7 | X1.7 | 206 | 4.68 | 92.05% | Very good |
| 8 | X1.8 | 205 | 4.66 | 91.48% | Very good |
| 9 | X1.9 | 202 | 4.59 | 89.77% | Very good |
| 10 | X1.10 | 201 | 4.57 | 89.20% | Very good |
| 11 | X1.11 | 202 | 4.59 | 89.77% | Very good |
| 12 | X1.12 | 208 | 4.73 | 93.18% | Very good |
| 13 | X1.13 | 203 | 4.61 | 90.34% | Very good |

| No. | Questionnaire | Total score | Average Score | % Score | Criteria |
|---|---|---|---|---|---|
| 14 | X1.14 | 201 | 4.57 | 89.20% | Very good |
| 15 | X1.15 | 203 | 4.61 | 90.34% | Very good |
| 16 | X1.16 | 204 | 4.64 | 90.91% | Very good |
| 17 | X1.17 | 208 | 4.73 | 93.18% | Very good |
| 18 | X1.18 | 203 | 4.61 | 90.34% | Very good |
| 19 | X1.19 | 204 | 4.64 | 90.91% | Very good |
| 20 | X1.20 | 204 | 4.64 | 90.91% | Very good |
| | **Average** | | | **90.48%** | **Very good** |
| | **Gap** | | | **9.52%** | |

In table 6 you can see the average percentage respondent response score overall for the tax *e-system variable* amounting to 90.48% is in the interval ">80% – 100%" so can concluded that implementation The tax *e-system* is very good according to must taxes, esp Bapekom PUPR Region IV Bandung employee. However thereby Still There is the difference / gap of 9.52% shows that during This application taxation *e-system* Not yet maximum

*Competency Descriptive Analysis Fiscus*

Competency variable tax authorities measured using 3 statement items, measurement using a Likert scale with an answer score range between 1–5. Below are presented descriptive statistics on the results of respondents' answers related to competency tax authorities according to must tax Bapekom PUPR Region IV Bandung employee.

Table 7 Statistics descriptive competence tax authorities

| No. | Questionnaire | Total score | Average Score | % Score | Criteria |
|---|---|---|---|---|---|
| 1 | X2.1 | 201 | 4.57 | 89.20% | Very good |
| 2 | X2.2 | 201 | 4.57 | 89.20% | Very good |
| 3 | X2.3 | 204 | 4.64 | 90.91% | Very good |
| | **Average** | | | **89.77%** | **Very good** |
| | **Gap** | | | **10.23%** | |

In table 7 you can see the average percentage respondent response score overall for the competency variable tax authorities amounting to 89.77% is in the interval ">80% – 100%" so can concluded that competence tax authorities Already Very good according to must taxes, esp Bapekom PUPR Region IV Bandung employee. However thereby Still there is the difference / gap of 10.23% shows that competence tax authorities Not yet maximum.

*Descriptive Analysis of Compulsory War Satisfaction*

The taxpayer satisfaction variable is measured using 7 item statement, measurement uses a Likert scale with an answer score range between 1-5. The following presents descriptive statistics on the results of respondents' answers regarding taxpayer satisfaction, Bapekom PUPR Region IV Bandung employee

Table 8 Statistics descriptive _ taxpayer satisfaction

| No. | Questionnaire | Total score | Average Score | % Score | Criteria |
|---|---|---|---|---|---|
| 1 | Y.1 | 200 | 4.55 | 88.64% | Very high |
| 2 | Y.2 | 199 | 4.52 | 88.07% | Very high |
| 3 | Y.3 | 203 | 4.61 | 90.34% | Very high |
| 4 | Y.4 | 202 | 4.59 | 89.77% | Very high |
| 5 | Y.5 | 205 | 4.66 | 91.48% | Very high |
| 6 | Y.6 | 207 | 4.70 | 92.61% | Very high |
| 7 | Y.7 | 207 | 4.70 | 92.61% | Very high |

| | | | |
|---|---|---|---|
| | **Average** | **90.50%** | **Very high** |
| | **Gap** | **9.50%** | |

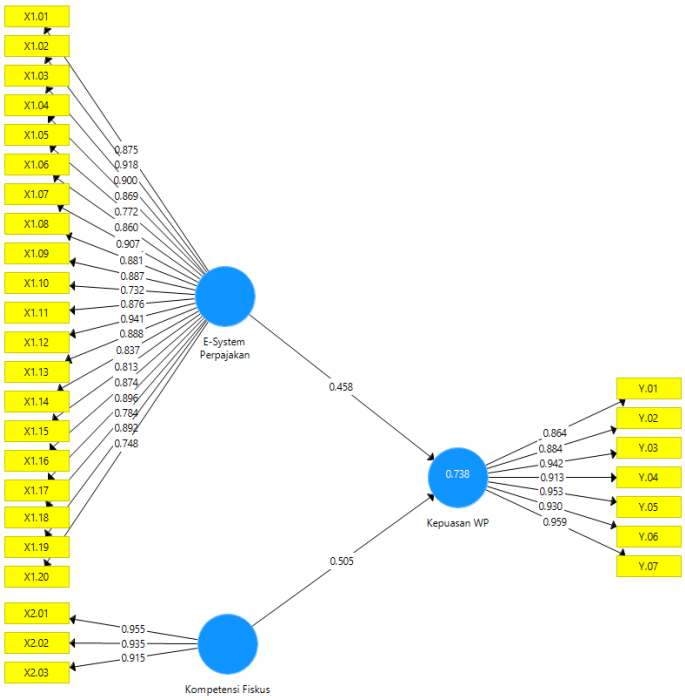
In table 8 you can see the average percentage respondent response score overall for the taxpayer satisfaction variable of 90.50% is in the interval ">80% – 100%" so can concluded that taxpayers, esp Bapekom PUPR Region IV Bandung employees are already very strong. However thereby taxpayer satisfaction Still Not yet maximum, that is amounting to 9.50% of what it should be Still Can achieved.

*Analysis Verify*

In section This will served results study regarding influence *e-system* taxation and competence tax authorities on taxpayer satisfaction. The analytical method used in study This is *structural equation modeling* with method alternative *partial least squares* as tool help in withdrawal conclusion. On *structural equation modeling* There are two types of models formed, namely the measurement model (outer model) and the structural model (inner model).

*Evaluation of Measurement Models*

The measurement model is a model that connects latent variables with manifest variables. In this study there are 3 latent variables with a total of 30 manifest variables. The tax *e-system* latent variable consists of 20 manifest variables, competency tax authorities consists of 3 manifest variables, and taxpayer satisfaction consists of 7 manifest variables. Evaluation of the measurement model in SEM-PLS is carried out through *convergent validity* and *discriminant validity*. Based on the results processing use *Smart-PLS* obtained path diagram *full model* as following .




Gambar 1 *Standardized Coefficients Full Model*

According to (Hair, JF, Black, WC, Babin, BJ, Anderson, RE, Tatham, 2014) *factor loading* expected more big of 0.7 and manifest variables with *factor loadings* of less than 0.4 must be reduced from the measurement model. Then a *composite reliability value* between 0.70 to 0.90 is considered satisfactory (Hair, JF, Black, WC, Babin, BJ, Anderson, RE, Tatham, 2014) . Through *the factor loadings* in Figure 4.1, it can be seen that there are no indicators with *factor loadings* smaller than 0.4, so can continued with the evaluation of measurement models and structural models.

*Evaluation of Measurement Models Taxation e -system variables*

*e-* tax *system* be measured using 20 variables manifest (indicators), and the relationship between indicators and latent variables is reflective. Based on results processing obtained results evaluation of measurement models for variable latent tax *e-system* like served following.

Table 9 Summary of *construct validity* tests taxation *e-system* latent variable measurement model

| **Indicator** | ***Factor Loading*** | **CR** | **AVE** |
|---|---|---|---|
| X1 .01 | 0.875 | 0.983 | 0.739 |
| X1 .02 | 0.918 | | |
| X1 .03 | 0.900 | | |
| X1 .04 | 0.869 | | |
| X1 .05 | 0.772 | | |
| X1 .06 | 0.860 | | |
| X1 .07 | 0.907 | | |
| X1 .08 | 0.881 | | |
| X1 .09 | 0.887 | | |
| X1 .10 | 0.732 | | |
| X1 .11 | 0.876 | | |
| X1 .12 | 0.941 | | |
| X1 .13 | 0.888 | | |
| X1 .14 | 0.837 | | |
| X1.15 _ | 0.813 | | |
| X1 .16 | 0.874 | | |
| X1 .17 | 0.896 | | |
| X1 .18 | 0.784 | | |
| X1 .19 | 0.892 | | |
| X1 .20 | 0.748 | | |

Based on results *construct validity* test can seen mark *factor loading* every indicator more big from 0, 40. That is all valid indicator as tool measuring variable latent tax *e-system*. Then mark *composite reliability* (CR) is 0.983 more big of 0,70 shows that indicators it has consistency in measure variable latent tax *e-system*.

In indicator X1 .12 (calculation tax more fast and accurate) has the largest *loading factor.* This data shows that implementation *e-system* taxation make calculation tax more fast and accurate most powerful in reflecting variables latent tax *e-system*. On the other hand, the indicator X .10 (payer data confidentiality tax through *E-SPT* is very safe) the weakest in reflecting variables latent tax *e-system*. Then *average variance extracted* value (AVE) of 0.739 show that on average 73.9% of the information contained in each indicator can reflected through variable latent tax *e-system* .

*Evaluation of Measurement Models Variable Competence Fiscus*

Competence tax authorities be measured using 3 variables manifest (indicator), and the relationship between indicators and variables latent reflective form. Based on results processing obtained evaluation of measurement models For competency latent variable tax authorities like served following.

Table 10 Summary of *construct validity* tests competency latent variable measurement model tax authorities

| **Indicator** | **Loading Factor** | **CR** | **AVE** |
|---|---|---|---|
| X2 .01 | 0.955 | 0.954 | 0.874 |
| X2 .02 | 0.935 | | |

| Indicator | Loading Factor | CR | AVE |
|---|---|---|---|
| X2 .03 | 0.915 | | |

Based on results *construct validity* test can seen mark *factor loading* every indicator more big from 0, 4 0. That is all valid indicator as tool measuring competency latent variable fiscus. Then mark *composite reliability* (CR) is 0.954 more big of 0,70 shows that indicators it has consistency in measure competency latent variable fiscus.

Indicator X2 .01 (Fiscus / officer control regulation taxation with Good so that can help must tax) has the largest *loading factor.* This data shows that mastery tax authorities regarding tax regulations in helping taxpayers most strongly in reflecting the competency latent variable fiscus. On the other hand, the indicator X2 .03 (Fiscus / officer tax make it easier need must tax with exists current online system payment, and reporting) are the weakest in reflecting the competency latent variable fiscus. Then *average variance extracted* value (AVE) of 0.874 show that on average 87.4% of the information contained in each indicator can reflected through competency latent variable fiscus.

*Evaluation of Measurement Models Variable W Satisfaction is Mandatory*

Taxpayer satisfaction is measured uses 7 indicators, and the relationship between indicators and latent variables is reflective. Based on processing obtained evaluation of measurement models for variable latent taxpayer satisfaction such as served following.

Table 11 Summary of *construct validity* tests Taxpayer satisfaction latent variable measurement model

| Indicator | *Factor Loading* | CR | AVE |
|---|---|---|---|
| Y .01 | 0.864 | 0.975 | 0.849 |
| Y .02 | 0.884 | | |
| Y .03 | 0.942 | | |
| Y .04 | 0.913 | | |
| Y .05 | 0.953 | | |
| And .06 | 0.930 | | |
| And .07 | 0.959 | | |

Based on table on can seen mark *factor loading* every indicator more big from 0,40. That is all valid indicator as tool measuring For v latent variable taxpayer satisfaction. Then mark *composite reliability* (CR) of more than 0.975 big of 0,70 shows that indicators it has consistency in measure variable latent taxpayer satisfaction.

Indicator Y 07 (Makes it easier payment tax online without using SSP) has the largest *loading factor.* This data shows that ease in payment tax online without using the strongest SSP in reflecting taxpayer satisfaction. On the other hand, indicator Y 01 (satisfied with service system *e-system*) is the weakest in reflecting taxpayer satisfaction. Then *average variance extracted* value (AVE) of 0.849 show that on average 84.9% of the information contained in each indicator can reflected through taxpayer satisfaction.

*Discriminant Validity*

*construct validity* analysis had been carried out to test the measuring instruments (indicators) for each latent variable internally. Next, a *discriminant validity analysis was carried out* to test the measuring instrument externally, namely by comparing it to indicators of other latent variables. Below are presented the results of the *discriminant validity analysis* which was tested using *cross-loading* and *the Fornell-Larcker criterion*

Table 12 *Cross-Loading* Between *Constructs*

| Indicator | X1 | X2 | Y |
|---|---|---|---|
| X1 .01 | **0.875** | 0.526 | 0.657 |
| X1 .02 | **0.918** | 0.520 | 0.689 |
| X1 .03 | **0.900** | 0.490 | 0.710 |
| X1 .04 | **0.869** | 0.562 | 0.646 |
| X1 .05 | **0.772** | 0.554 | 0.515 |

| Indicator | X1 | X2 | Y |
|---|---|---|---|
| X1 .06 | **0.860** | 0.538 | 0.676 |
| X1 .07 | **0.907** | 0.453 | 0.658 |
| X1 .08 | **0.881** | 0.405 | 0.578 |
| X1 .09 | **0.887** | 0.629 | 0.733 |
| X1 .10 | **0.732** | 0.489 | 0.499 |
| X1 .11 | **0.876** | 0.527 | 0.687 |
| X1 .12 | **0.941** | 0.478 | 0.690 |
| X1 .13 | **0.888** | 0.410 | 0.641 |
| X1 .14 | **0.837** | 0.511 | 0.684 |
| X1 .15 | **0,813** | 0.503 | 0,614 |
| X1 .16 | **0,874** | 0,608 | 0,736 |
| X1 .17 | **0,896** | 0.435 | 0.631 |
| X1 .18 | **0,784** | 0.371 | 0,596 |
| X1 .19 | **0,892** | 0.544 | 0,699 |
| X1 .20 | **0.748** | 0,566 | 0,561 |
| X2 .01 | 0.579 | **0.955** | 0.723 |
| X2 .02 | 0.521 | **0.935** | 0.666 |
| X2 .03 | 0.549 | **0.915** | 0.775 |
| And .01 | 0.680 | 0.723 | **0.864** |
| And .02 | 0.674 | 0.742 | **0.884** |
| And .03 | 0.687 | 0.729 | **0.942** |
| And .04 | 0.684 | 0.715 | **0.913** |
| And .05 | 0.731 | 0.688 | **0.953** |
| And .06 | 0.729 | 0.687 | **0.930** |
| And .07 | 0.687 | 0.711 | **0.959** |

According to (Hair, JF, Black, WC, Babin, BJ, Anderson, RE, Tatham, 2014) the presence of *a cross loading* that is greater than ***the outer loading*** indicates a *discriminant validity problem*. In table 12 you can seen no there is *factor loading* value each construct (latent variable) with the indicator more small compared with indicators on latent variables other. This data show that indicator own more relationship strong with the construct Alone compared with another construct.

Tabel 13 *Fornell-Larcker Criterion*

| | X1 | X2 | Y |
|---|---|---|---|
| **X1** | **0,859** | | |
| **X2** | 0,589 | **0,935** | |
| **Y** | 0,756 | 0,775 | **0,921** |

Still according to (Hair, JF, Black, WC, Babin, BJ, Anderson, RE, Tatham, 2014) if the square root *of the average variance extracted* is smaller than the correlation value between latent variables, indicating a *discriminant validity problem* . In table 4.10 it can be seen that no there is *average* square root *variance extracted* for each latent variable (diagonal row) which is smaller than the correlation value with other latent variables. This data shows that the latent variable own more relationship strong with the indicators themselves are compared with other latent variables. Results from the *Fornell-Larcker Criterion* test the show No there is *discriminant validity* problems.

*Structural Model Evaluation*

Structural model is a connecting model exogenous latent variable with endogenous latent variables, or connection endogenous variables with other endogenous variables. Following summary values structural model testing.

Table 14 Summary of Structural Model Test Results

| Path | *Coefficient* | t stat istic | *p-value* | $R^2$ | $Q^2$ |
|---|---|---|---|---|---|
| X1 => Y | 0.458 | 3,367 | 0.001 | 0.738 | 0.523 |
| X2 => Y | 0.505 | 3,873 | 0,000 | | |

Through the R Square value, it can be seen that *the e-system* of taxation and competence tax authorities give influence amounting to 73.8% of taxpayer satisfaction. The Q Square value is the *predictive relevance value*, Q Square > 0 indicates that the model obtained has *predictive relevance* .

*Hypothesis test*

*1) Influence Taxation E-System Towards Taxpayer Satisfaction*

Hypothesis The first thing that will be tested is the influence of *the e-system* taxation (X) on satisfaction must tax (Y) with the following statistical hypothesis.

$H_0 : \gamma_{1.1} = 0$ The tax *e-system* has no effect on satisfaction must taxes, especially employees of Bapekom PUPR Region IV Bandung

$H_A : \gamma_{1.1} \neq 0$ *E-system* taxation has an effect on satisfaction must taxes, especially employees of Bapekom PUPR Region IV Bandung

In table 14 you can see the *e-system* taxation path coefficient towards satisfaction must Tax has a positive sign with a $t_{statistic\ value}$ of 3.367 and a probability value of 0.001 . Because the $t_{statistic}$ is greater than 1.96 and the probability value is <0.05, then at an error rate of 5% it is decided to accept $H_A$. Thus, it can be concluded that the tax *e-system has a* significant effect on satisfaction must taxes, especially employees of Bapekom PUPR Region IV Bandung. The results of this research provide empirical evidence that the better implementation Taxation *e-system* will improve satisfaction must tax .

*2) Influence Competence Fiscus Towards Taxpayer Satisfaction*

Hypothesis The second thing to be tested is influence competence tax authorities on taxpayer satisfaction with the following statistical hypothesis.

$H_0 : \gamma_{1.2} = 0$ Competence tax authorities have no effect on taxpayer satisfaction, especially employees of Bapekom PUPR Region IV Bandung

$H_A : \gamma_{1.2} \neq 0$ Competency tax authorities has an influence on taxpayer satisfaction, especially employees of Bapekom PUPR Region IV Bandung

In table 4.11 you can see the competency path coefficient tax authorities towards taxpayer satisfaction has a positive sign with a $t_{statistic\ value}$ of 3.873 and a probability value close to zero. Because the $t_{statistic}$ is greater than 1.96 and the probability value is <0.05, then at an error rate of 5% it is decided to accept $H_A$. Thus it can be concluded that competence tax authorities has a significant influence on taxpayer satisfaction, especially employees of Bapekom PUPR Region IV Bandung. The results of this study provide empirical evidence that increasingly Good competence tax authorities will increase taxpayer satisfaction.

## CONCLUSION

Based on results analysis and testing hypothesis can concluded that *e-system* and competence tax authorities influential to satisfaction must tax in a way together or simultaneously at the Bapekom PUPR Region IV Bandung Office. Study This expected can develop more wide. Writer Can more innovative for increase quality learning specifically in study satisfaction must tax. Researcher furthermore can use other independent variables for develop study kind with different power. In research This gather respondent as many as 44 then researcher furthermore will get more data Lots.

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