# SIMPOSIUM ILMIAH AKUNTANSI 5

# THE EFFECT OF TAX RATES, E-FILING, TAXPAYER AWARENESS, FISCAL SERVICES, AND THE PERSPECTIVE OF TAX SYSTEM EFFECTIVENESS ON INDIVIDUAL TAXPAYER COMPLIANCE

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**A R T I C L E I N F O**

**ABSTRACT**

The purpose of this study was to determine the effect of tax rates, E-filling, taxpayer awareness, tax service, & perspective of the effectiveness of the tax system on individual taxpayer compliance (a case study on the West Tangerang Tax Office). The population of this study includes taxpayers in West Tangerang KPP. The sampling technique used was purposive sampling technique. Based on the predetermined criteria obtained 96 taxpayers. The type of data used is primary data obtained from the results of the questionnaire. The analytical method used is logical regression analysis of panel data. That the results of the tax rate hypothesis have a significant effect on individual taxpayer compliance. E-Filing has a significant effect on individual taxpayer compliance. Taxpayer awareness has a significant influence on individual taxpayer compliance. Fiscal services have a significant influence on individual taxpayer compliance.

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## INTRODUCTION

Regulation tax legislation Keep going perfected along with the development economics, technology information, social and political. Change legislation taxation specifically Constitution about provision general and procedures taxation meant for more give justice, improve service to must taxes, increase certainty and enforcement law, improve openness administration taxation, and increase obedience tax.

Indonesia is a moderately developing country do development in all field. In doing development the government need think about steps so that development funds do not depend on parties other. One of them is increase state revenue so can reduce dependency to party abroad and Indonesia to become an independent country in its development. Source reception the can originate from reception state taxes as well reception No tax.

Individual taxpayer compliance is a situation where the taxpayer fulfills all tax obligations and exercises his tax rights. There are two factors that influence taxpayer compliance, namely internal and external factors, internal factors, namely those originating from the taxpayer himself and related to characteristics such as understanding, knowledge and level of education, and external factors, namely those originating from outside the taxpayer, such as quality of service and firmness of sanctions (Subarkah & Dewi, 2017).

According to Lovin (2014) Understanding tax regulations is a process where taxpayers know and understand existing tax regulations, taxpayers who do not comply clearly
tend not to understand tax regulations (As'ari, 2018). Putri & Agustin's (2018) research results show that knowledge of tax regulations has a positive effect on taxpayer compliance. Meanwhile, research by Astrina & Septiani, (2019) shows that the results of understanding tax regulations have no influence on individual taxpayer compliance. Tax rate is a percentage to calculate big tax owed (taxes that must be paid).

According to the motivation theory according to Hilgard and Atkinson in Minanullah (2017) stated Where must tax make motivation his assessment Alone to tariff applicable taxes. Obedience must taxes to fulfill obligation taxation related to tariffs tax can classified into the obedience techniques that include obedience in calculations amount taxes that must be paid by taxpayers. According to Fidel in AM Timur (2019) *e-filing* is something method submission of SPT is carried out through on-line and real-time system. *E-filing* is explained by Gita in Fadlo'lilah (2018) as a service submission of SPT in a timely manner electronics are good for Private Persons and the Agency via the internet on the Directorate's website Tax General or provider service application to the Tax Office by utilizing the internet, so that Taxpayers do not need to print all form report and wait for receipt manually.

Service quality is service that can be done give satisfaction to customers and remain within compliance limits standard services that can be accounted for, and must be carried out continuously. Hardiningsih and Yulianawati in MA Sari (2018). The definition of effectiveness according to research by Fikriningrum (2018) is "a measurement that states how far the target (quality, quantity and time) has been achieved. achieved ". By upgrading something awareness public to will pay taxes, then required a number of improvementin system administration in a way modern to achieve it something perspective effectiveness system taxation carried out by mandatory tax. System taxation that has been used currently like *eSPT, e-filling, e-NPWP, e-registration, e-banking* and *dropbox* can makes it easier must tax in paying or report obligation taxation and can give good perception of matters related to taxes, especially the taxation system.

The author chose to research at KPP Pratama West Tangerang because the human resources for entrepreneurship are very large, because of the many tourist attractions in the area. And based on the phenomena that occur related to individual taxpayer compliance which has been described above and there are still different results from previous studies, the author is motivated to research more deeply into the attitudes or behavior of taxpayers which influence taxpayer compliance with the research title        " "The influence of understanding tax regulations, service quality, tax sanctions, desire to pay taxes and the implementation of e-filling on individual taxpayer compliance at KPP Pratama West Tangerang Tangerang".

## LITERATURE REVIEW

Attribution Theory according to Fritz Heidar, says that if an individual observes someone's behavior, they will try to determine whether the behavior arises from internal or external factors. Individual taxpayer compliance is a situation where the taxpayer fulfills all tax obligations and exercises his tax rights. There are two factors that influence taxpayer compliance, namely internal and external factors, internal factors, namely those originating from the taxpayer himself and related to characteristics such as understanding, knowledge and level of education, and external factors, namely those originating from outside the taxpayer, such as quality of service and firmness of sanctions (Subarkah & Dewi, 2017). Human consciousness includes: inner awareness, awareness will each other, the past, and the possibility of the future. Awareness must tax is factor most important thing in the system modern taxation. Harahap in Yade Septiani (2019). So that required awareness must taxes to pay tax to the use country finance development for the sake of interests and prosperity general

According to Gita Fadlo'lilah (2018) this *e-filing* was intentional made so that it doesn't exist Taxpayer contact with the authorities taxes and Taxpayer control can tall Because record Alone the SPT. E-filing aims to achieve transparency and can remove practices Corruption, Collusion and Nepotism (KKN). Service is method serve (help look after or prepare all necessary requirements somebody). Meanwhile the tax authorities is officer tax. Thus, service tax authorities can interpreted as a way officer tax in helping look after or prepare all necessary requirements must tax. Level of success reception tax besides influenced by tax payers and also influenced by tax policy, tax administration and tax law. Prastiantono in Widyana (2019). Understanding effectiveness according to study Fikriningrum (2018) is " a stated measurements how much far targets (quality, quantity, and time) have been achieved ". By upgrading something awareness public to will pay taxes, then required a number of improvementin system administration in a way modern to achieve it something perspective effectiveness system taxation carried out by

mandatory tax. System taxation that has been used currently like *eSPT, e-filling, e-NPWP, e-registration, e-banking* and *dropbox* can makes it easier must tax in paying or report obligation taxation and can give good perception of matters related to taxes especially system taxation.

## RESEARCH METHODS
### Types of research
This type of research is quantitative research with a field survey approach. Quantitative can be interpreted as a method used to study a particular population or illustration/sample. Data collection uses research instruments, data analysis is numerical or statistical in nature, with the aim of testing predetermined hypotheses.

### Place and time of research
This research was carried out at KPP Pratama West Tangerang, West Tangerang. The time for conducting the research is March to August 2021.

### Definition of Research Operations
#### a. Variable Bound (Dependent)
The dependent variable is the variable that is influenced or is the result, because of the existence of the independent variable. The dependent variable in this research is individual taxpayer compliance. Taxpayer compliance is an act of obeying or obeying the orderly payment and reporting of the taxpayer's periodic and annual tax obligations in accordance with applicable tax regulations (Prabbandaru, 2019). This variable is measured using a Likert scale and using 4 indicators, namely 1. compliance in registering with the tax office, 2. compliance in calculating and paying taxes correctly, 3. Compliance in reporting SPT, 4. Compliance in paying taxes on time. The Likert scale in this study has 1-5 points, namely point 1, namely strongly disagree, point 2, namely disagree, point 3, namely disagree, point 4, namely agree, point 5, namely strongly agree.

#### b. Variable Free (Independent)
Independent variables are variables that influence or cause changes in the dependent variable. The independent variables in this research are understanding of tax regulations, service quality, tax sanctions, desire to pay taxes and implementation of e-filling.

Understanding tax regulations is a process where taxpayers understand, know about tax regulations and apply them to pay taxes, report taxes and increase taxpayer compliance (Hendri & Hotang, 2019).

Service Quality is a process of helping other people in certain ways that requires sensitivity and interpersonal relationships in order to achieve satisfaction and success (As'ari, 2018).

Tax sanctions are a guarantee that the provisions of tax laws and regulations or tax norms will be obeyed, obeyed and complied with, or in other words, tax sanctions are a tool to prevent taxpayers from violating tax regulations or tax norms (Mardiasmo, 2019).

The desire to pay taxes is an impulse or self-desire carried out by taxpayers to comply with tax obligations in paying taxes (Kamarrudin, 2018).

*E-Filing* is method SPT reporting with an online and real time system where delivery can be done through an ASP appointed by the DJP as the company receiving the delivery (rahayu in Nurlaela, 2017).

### Population and Sample
The population in this study are taxpayers registered at KPP Pratama West Tangerang. And the sample in this research is taxpayers who report annual tax returns.

The sample determination technique uses the incidental sampling technique, incidental sampling is a determination technique based on facts, that is, anyone who happens to meet the researcher can be used as a sample, if it is deemed that the person they happen to meet is suitable as a data source ((Sugiyono, 2019a). According to Roscoe (1982) that a suitable sample size in research is between 30 and 500, if the research is to carry out multivariate analysis (correlation or multiple regression), then the number of sample members is at least 10 times the

number of variables studied (Sugiyono, 2019a). The sample in this study amounted to 74 respondents.

### Technique Data collection

Collecting information or data in this research uses a questionnaire that has been prepared. A questionnaire is a method of collecting data or information which is carried out by providing a set of statements or questions
written to the respondent. Several statements are submitted to the respondent after which the respondent is asked to respond according to the respondent's comments or opinions.

### Instrument Testing

The data used in this trial was taken from taxpayers registered at KPP Pratama West Tangerang, West Tangerang. Data collection uses a questionnaire with a Likert scale to measure tax rates (X1), *e-filling* (X2), Tax Sanctions (X3), taxpayer awareness (X4), tax system effectiveness (X5) and taxpayer compliance (Y). Trial of this instrument by distributing 30 questionnaires to taxpayers at KPP Pratama West Tangerang, West Tangerang.

####   a.  Validity test

This instrument is said to be valid if it can respond carefully to the variables being measured. A questionnaire is said to be valid    if the statements or questions in the questionnaire are able to say something that is measured by the questionnaire. This validity test uses the Pearson product-moment coefficient of correlation test, with a significance level of 0.05 with the test criteria being if Rcount > Rtable then the questionnaire is said to be valid. This test uses SPSS version 22 software.

####   b.  Reliability Test

This instrument test is declared reliable if there is similarity in data at different times. A questionnaire is said to be reliable or reliable if a person's answers to statements or questions do not change. If the Cronbach alpha results are above 0.06 then the data has high reliability (Ghozali, 2017). This test uses SPSS software version 22.

### Data analysis technique

a. Multiple Linear Regression Analysis Multiple linear regression was used
to determine the influence between the independent variable and the dependent variable (dependent variable), namely: understanding of tax regulations, service quality, tax sanctions, desire to pay taxes, and the implementation of e-filling on individual taxpayer compliance at the Pratama Tax Service Office. The general equation of multiple linear regression is: $Y = a + b1.x1 + b2.x2 + b3.x3 + b4.x4 + e$

### DESCRIPTIVE STATISTICAL ANALYSIS AND DISCUSSION

Analysis descriptive *statistics*
functions to describe or provide an overview of the object being studied through a sample or population as it really is (Sugiyono, 2019, p. 29). Statistics This description includes a table of minimum values, maximum values, average values (*mean*), *standard* deviation and number of studies. The following are the results of descriptive statistical analysis using the SPSS version 22 program.

Table. 1 Results of Descriptive Statistical Analysis

**Descriptive Statistics**

|  | N | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| Y | 74 | 6 | 30 | 19.27 | 5,577 |
| X1 | 74 | 10 | 50 | 33.93 | 9.890 |
| X2 | 74 | 10 | 45 | 33.80 | 7.011 |
| X3 | 74 | 10 | 25 | 18.70 | 3.491 |
| X4 | 74 | 14 | 28 | 21.57 | 4.184 |
| X5 | 74 | 5 | 20 | 17.69 | 2.410 |
| Valid N (listwise) | 74 |  |  |  |  |

Sumber: Data primer (2021)

**Test Assumptions Classic**
**a.  Normality test**

Table. 2 Normality Test Results

**One-Sample Kolmogorov-Smirnov Test**

|  | Unstandardized Residual |
|---|---|
| N | 96 |
| Normal Parameters$^{a,b}$ | .0000000 |
|  | 2.08766115 |
| Most Extreme Differences | .053 |
|  | .053 |
|  | -.046 |
| Test Statistic | .053 |
| Asymp. Sig. (2-tailed) | .200$^{c,d}$ |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Based on table 2 of the normality test results above, it is known that the *Asymp value*. Sig. (2-*tailed)* of 0.200 > 0.05. So it can be stated that the population is normally distributed. So there is no problem of normality in this research.

### b.  Multicollinearity Test

Table.3 Multicollinearity Test Results

**Coefficientsa**

| Model | Collinearity Statistics | |
|---|---|---|
| | Tolerance | VIF |
| (Constant) | | |
| X1 | ,392 | 2,551 |
| X2 | ,426 | 2,347 |
| X3 | ,368 | 2,720 |
| X4 | ,480 | 2,085 |
| X5 | ,745 | 1,342 |

1

Based on table 3 above, it can be concluded that the *Tolerance values* are all free or independent variables (understanding of tax regulations, service quality, tax sanctions, desire to pay taxes, and application of e-filling). greater than 0.10, which means there is no correlation between the independent variables. The VIF value of all independent variables is less than 10, based on the value above, it can be concluded that there is no multicollinearity between variables.

**Heteroscedasticity Test**
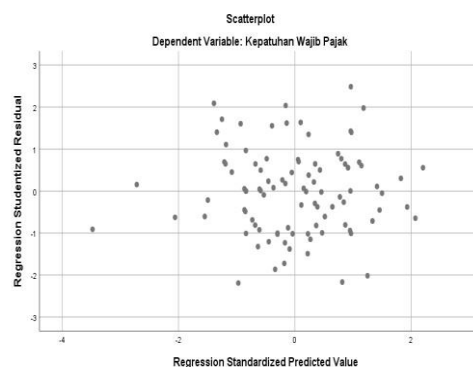


Picture. 1 Heteroscedasticity Test Results Based on the image. 1 of the test results above, regarding the *scatterplot graph,* it can be seen that the dots are spread randomly, do not form a clear pattern and are spread both above and below the zero number on the y-axis. This means that heteroscedasticity does not occur. significant impact on individual taxpayer compliance at the Pratama Tax office. And mods

**HYPOTHESIS TESTING**

In this research, hypothesis testing was carried out using multiple linear regression analysis. The results of the multiple linear egression analysis test with *PSS* version 22 software are as follows:

Table.5 Multiple Linear Regression Results

**Coefficientsa**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | .586 | 2.391 | | .245 | .807 |
| | X1 | .460 | .098 | .372 | 4.678 | .000 |
| | X2 | .280 | .098 | .218 | 2.861 | .005 |
| | X3 | .238 | ,072 | ,270 | 3,291 | ,001 |
| | X4 | ,189 | ,070 | ,193 | 2,681 | ,009 |
| | X5 | -.053 | .041 | -.074 | -1,281 | .203 |

**Equality Multiple linear regression**

Based on Table 5, it can be seen that the constant value is 0.586 and the regression coefficient for Tax Rates (X1) is 0.460, *E-filling* (X2) is 0.280, Taxpayer Awareness (X3) is 0.238, Fiscus Services (X4) is 0.189, and Effectiveness Perspective taxation system (X5) of - 0.053. So that the results can be made into a regression equation as follows:

$$Y = a + b1X1 + b2X2 + b3X3 + b4X4 + b5X5 + e$$

$$Y = 0.586 - 0.460\ X1 + 0.280\ X2 + 0.238\ X3 - 0.189\ X4 - -0.053\ X5 + e$$

**MODEL FEASIBILITY TEST (F TEST)**
**Table.4 Model feasibility test results (F test)**

**ANOVAa**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | 1440.917 | 5 | 288.183 | 62.642 | .000b |
| | Residual | 414.041 | 90 | 4.600 | | |
| | Total | 1854.958 | 95 | | | |

a. Dependent Variable: Y

**DISCUSSION**
**Influence tariff tax to obedience must personal tax at KPP Pratama West Tangerang**

Based on the results of the t test or partial test of variable When compared with Ftable at a significance level of 5%, namely 2.47, this means that the Fcount value is greater than Ftable (Fcount62.642>Ftable2.47). With a significance level of <0.05 = 0.000, it can be concluded that the variable understanding regulations taxation, service quality, tax sanctions and the desire to pay taxes jointly influence individual taxpayers. This can be seen from table 5, it is known that the tcount value for the relationship between variables is 4.678 with a probability of 0.000. If you want to know whether this variable has an effect or not, you can compare the value of tcount with ttable at a significance level of 5% and n=96 of 1.986. The results of the correlation coefficient show that tcount is greater than ttable

and shows a *positive number* (4.678 > 1.986) then there is a *positive influence*. The probability of significance being smaller than the value $\rho$ = 0.05 (0.000 < 0.05) indicates that understanding tax rates has a *positive* and significant effect on individual taxpayer compliance. Then, based on the variable path coefficient value, understanding tax rates has an effect of 46% on individual taxpayer compliance and the remainder is an influence outside of understanding tax regulations. The variables in question include income level, taxpayer awareness and education level. So the conclusion from hypothesis H1 is accepted, namely that understanding tax rates has a *positive* and significant effect on individual taxpayer compliance at the West Tangerang Pratama Tax Service Office.

### Influence *e-filling* against obedience must personal tax at KPP Pratama West Tangerang.

Based on the results of the t test or partial test of variable X2, it shows that *e-filling* has a positive and significant influence on individual taxpayer compliance at the Pratama Tax Service Office. This can be seen from table 5, it is known that the t-count value for the relationship between variables is 2.861 with a probability of 0.005. If you want to know whether this variable has an effect or not, you can compare the value of tcount with ttable at a significance level of 5% and n = 96 of 1.986. The results of the correlation coefficient show that tcount is greater than ttable and shows a positive number (2.678>1.986), so there is a positive influence. The probability of significance is smaller than $\rho$ = 0.05 (0.000 < 0.05), indicating that e-filling has a positive and significant effect on individual taxpayer compliance. Based on the path coefficient value, the service quality variable has a 28% effect on individual taxpayer compliance and the remainder is an influence outside *e-filling*. Other variables in question include income level, tax rate, taxpayer awareness, and education level. So the conclusion from hypothesis H2 is accepted, namely that *e-filling* has a positive and significant effect on individual taxpayer compliance at the Pratama Tax Service Office. *e-filling* has a positive and significant influence on individual taxpayer compliance at the Pratama Tax Service Office.

### Influence awareness must tax to obedience must personal tax at KPP Pratama West Tangerang

Based on the results of the t test or partial test of variable X3, it shows that taxpayer awareness has a positive and significant influence on individual taxpayer compliance at the Pratama Tax Service Office. This can be seen from table 5, it is known that the tcount value for the relationship between variables is 3.291 with a probability of 0.001. The results of the correlation coefficient show that tcount is greater than ttable and shows a positive number (3.291<1.986) with a significance probability that is smaller than the value of $\rho$ =0.05 (0.001>0.05), stating that taxpayer awareness has a positive and significant effect on compliance. individual taxpayers at the Pratama Tax Service Office. Based on the path coefficient value, the tax sanctions variable has an influence of 23.8%, and the remainder is an influence outside of tax sanctions. Other variables in question include income level, tax rate, and education level. So the conclusion from hypothesis H3 is accepted, namely that taxpayer awareness has a positive and significant effect on individual taxpayer compliance at the Pratama Tax Service Office.

### Influence Service Fiscus to obedience must personal tax at KPP Pratama West Tangerang
Based on t test results or partial test

Variable This can be seen from table 5, it is known that the tcount value for the relationship between variables is 2.681 with a probability of 0.009. If you want to know whether this variable has an effect or not, you can compare the value of tcount with ttable at a significance level of 5% and n = 96 of 1.986. The results of the correlation coefficient show that tcount is greater than ttable and shows a negative number (2.681>1.986), so there is an influence. The probability of significance being greater than the value $\rho$=0.05 (0.009>0.05), states that tax authorities' services have a *positive* and significant effect on individual taxpayer compliance. Then, based on the path coefficient value, the tax service variable has an effect of -18.9% on individual taxpayer compliance and the remainder is the influence outside tax service services. Other variables in question include income level, tax rate, taxpayer awareness, and education level. So the conclusion from hypothesis H4 is accepted, namely tax service services have a *positive effect* on individual taxpayer compliance at the Pratama Tax Service Office.

**Influence perspective effectiveness system taxation to obedience must personal tax at KPP Pratama West Tangerang**

Based on the results of the t test or partial test of variable This can be seen from table 5, it is known that the t value for the relationship between variables is -0.053 with a probability of 0.203. If you want to know whether this variable has an effect or not, you can compare the value of tcount with ttable at a significance level of 5% and n = 96 of 1.986. The results of the correlation coefficient show that tcount is greater than ttable and shows a negative number (-0.053<1.986), so there is no influence. The probability of significance being greater than the value ρ=0.05 (0.203>0.05), states that the perspective of the effectiveness of the tax system has no effect and is not significant on individual taxpayer compliance. Then, based on the variable path coefficient value, the implementation of e-filling has an effect of -5.3% on individual taxpayer compliance and the remainder is an influence outside the perspective of the effectiveness of the tax system. Other variables in question include income level, tax rate, taxpayer awareness, and education level. So the conclusion from hypothesis H5 is rejected, namely that the perspective of the effectiveness of the tax system has no effect on individual taxpayer compliance at the Pratama Tax Service Office.

**CONCLUSIONS AND SUGGESTIONS**

This research aims to determine the influence of the variables Tax Rates, *e-filling,* taxpayer awareness, tax authorities services and the perspective of the effectiveness of the tax system on individual taxpayer compliance at the Primary Tax Service Office.

Based on the research results described in the previous chapter, the following conclusions can be drawn:

1.  tariff tax own influence positive and significant to obedience must personal tax. This matter can seen from table 5 is known that calculated t value on the relationship between variable amounting to 4,678 with probability of 0.000. If want to know variable the influential or No is with compare calculated t value with t table at level significance is 5% and n=96 is 1.986. Coefficient results correlation show that t count more big instead of t table and shows number *positive* (4.678 > 1.986) then there is influence *positive.*

2.  Based on t test results or partial test variable X2 shows that *e-filling* has influence positive and significant to obedience must personal tax in the office service tax pratama. This matter can seen from table 5 is known calculated t value on the relationship between variable amounting to 2,861 with probability of 0.005. If want to know variable the influential or No is with compare calculated t value with t table at level significance is 5% and n =96 is 1.986. Coefficient results correlation show that t count more big instead of t table and shows number positive (2.678>1.986) then there is influence positive. Tax sanctions have an effect positive to obedience must personal tax at KPP West Tangerang Primary. That matter can seen from big mark coefficient valuable regression positive namely 0.341 and t count is more big from the t table (2.647 > 1.667). At a significance of 0.05 as well mark significant penalty tax to obedience must personal tax more small from mark significance (0.007<0.05).

3.  Based on results t test or partial test variable X3 shows that awareness must tax own influence positive and significant to obedience must personal tax in the office service tax pratama. This matter can seen from table 5 is known calculated t value on the relationship between variable amounting to 3,291 with probability of 0.001. Coefficient results correlation show that t count more big than the t table and shows a positive number (3.291<1.986) probability more significance small from mark ρ =0.05 (0.001>0.05), states awareness must tax influential positive and significant to obedience must personal tax in the office service tax pratama.

4.  Based on t test results or partial test variable X4 shows that service tax authorities own influence and significance to obedience must personal tax in the office service tax pratama. This matter can seen from table 5 is known that calculated t value on the relationship between variable amounting to 2,681 with probability of 0.009. If want to know variable the influential or No is with compare calculated t value with t table at level significance is 5% and n =96 is 1.986. Coefficient results correlation show that t count more big instead of t table and

shows number negative (2.681>1.986) then there is influence.

5.  Based on t test results or partial test variable X5 shows that perspective effectiveness system taxation No own influence or not significant to obedience must personal tax in the office service tax pratama. This matter can seen from table 5 is known that calculated t value

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