

# The Influence of Taxpayer Awareness, Implementation of the E-filling System and Implementation of the Self Assessment System on Taxpayer Compliance

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**Abstract.** This study demonstrates that while taxpayer knowledge has no bearing taxpayer compliance is impacted by the implementation of the self-assessment system because it is influenced by the adoption of the e-filling system. Determination of the sample was obtained using method of purposive sampling. Multiple regression analysis is used in the data processing method with the help on the SPSS 25 software. According to this research, the government particularly the director general of taxation must make an effort, provide encouragement and assistance in order to persuade taxpayer to fulfill their tax duties in order to benefit the state.

**Keywords:** Taxpayer awareness, deployment of the electronic filling system, taxpayer compliance and the self-assessment system deployment.

## 1. Introduction

The mindset of a taxpayer who fulfills all of their tax responsibilities is known as taxpayer compliance [1]. There are still many taxpayers who do not understand the importance of taxation, which causes low levels of taxpayer compliance. If there is little taxpayer compliance, it will have an impact on low tax revenues so that it can reduce the level of State Revenue & Expenditure Budget (APBN) revenues. Taxpayer compliance is a situation where a taxpayer is obedient and obedient to his or her tax obligations based on the applicable tax regulations [2]. Each person's nationalist view have an impact on their efforts to comply with their tax duties [3].

Taxpayer awareness is how people must understand tax regulations and comply with applicable regulations and have the desire and seriousness to carry out their obligation to pay taxes. Awareness of taxpayer is a taxpayer's strong desire to understand the role and benefits of tax as the main source of government revenue and is willing to comply with tax responsibilities [4].

Paying taxes on time is the main thing for public awareness, the awareness of people who are taxpayers, that is, someone who is registered as a taxpayer must understand and understand the existing regulations and pay taxes without coercion. Awareness of taxpayers is very important to increase taxpayer conformity [5].

Advances in information technology make it easier for the Directorate General of Taxes to create this e-filing system, so that submitting SPT becomes easier and taxpayers can submit and report notification letters (SPT). One result of information technology advancements is e-filing, which makes it simpler and improves services with the purpose of helping taxpayers fulfill their tax related duties and rights. It is anticipated that the e-filing technique would make it simpler for the public to report SPT 24 hours and 7 days [6]. This means that in e-filing there is no longer a need for physical documents in the form of paper because all documents will be sent in the form of electronic documents. The e-filing system's implementation makes it easier for taxpayers because the submission of annual notification letters can be accessed online so it can be done anywhere and taxpayers can calculate the tax owed themselves accurately and precisely. In addition, taxpayers will receive an email notification before the reporting date of the notification letter so as to avoid the risk of late submittal of the yearly notification letter. In research [7] stated that taxpayer compliance is impacted by the e-filing system's adoption.

The self-assessment system gives taxpayers confidence in completing their own tax affairs, so taxpayers need to understand the system to facilitate its implementation. Citizens must follow a taxation system designed to maximize state income. The more state income increases, the more facilities will be available to the community.

With increasing income, more development will be carried out to meet the needs of the community, thereby ensuring the prosperity that has become the nation's ideal. Compliance can be interpreted as the voluntary fulfillment in tax obligations which is the strength of the system for self-evaluation, according to study [8] using compliance among taxpayers is impacted by the self-assessment system method.

## **2 Literature Review**

### **TAM**

This TAM explains that online Directorate General of Tax services such as E-filing can provide benefits and convenience for filling in reports and paying tax obligations by taxpayers online. With this convenience, it will indirectly increase taxpayer satisfaction with online Directorate General of Tax services and will have an impact on tax compliance [9]. TAM is a theoretical framework for comprehending and forecasting user behavior towards information technology and information systems. Fred Davis created this hypothesis in 1989 and it has since grown to be one of the technology acceptance models and is often used in research literature [10].

## **TPB**

The Theory of Reasoned Behavior is a reliable indicator behavior as it takes into account the desire to engage in that conduct [16]. This theory is believed to be able to predict human behavioral intentions. This theory also adds the perception of behavioral control, making it possible to explain the relationship between the actual conduct and the behavioral intentions. The planned behavior theory was developed by Ajzen in 1991 which is a psychological framework used to understand and predict human behavior in various contexts, especially in context of social behavior [17].

## **Definition of Tax**

Taxes have a significant part in the growth of the Indonesian state as taxes give the government a sizable portion of its revenue. State revenue management is another duty of the government [18]. In order to fund general expenditures associated with the state's responsibilities in government administration, taxes are public contributions to the state that can be collected and paid to parties that are required to do so in accordance with statutory restrictions without getting direct remuneration [19].

## **Awareness of taxpayers**

Taxpayer awareness is the awareness that taxes are society's contribution in supporting the development of the country, the state suffers greatly when tax payments are postponed and the tax burden is decreased, and people are aware that taxes are determined by law and can be enforced. Taxpayer awareness can be measured from tax knowledge, understanding of taxes and government financial functions, understanding of the importance of taxes, understanding of calculations and voluntary desire to fulfill tax obligations.

## **Application sistem e-filling**

E-filling is a tax modernization program that is a form of electronic government which aims to make it easier for the public to submit annual notification letters with increased individual compliance so that state tax revenues also increase [20]. E-filling is an event for submitting SPT which is carried out online and in real time. Online means taxpayers can pay taxes via the internet anywhere and at any time, while real time means they can receive confirmation from the Directorate General of Taxes if the SPT data has been filled in completely and correctly and has been submitted electronically. Taxpayers' perceptions of the implementation of e-filling have been defined as one of the main factors influencing innovation or new technology [21].

## **Application self-assessment system**

In order for taxpayers to correctly and precisely execute their tax responsibilities, the self-

assessment system implicitly demands that they comprehend tax rules [22]. In implementing this self-assessment system, it has advantages and disadvantages. The self-assessment system mechanism is used by taxpayers without efficient because taxpayers carry out tax calculations independently, while the disadvantage of the self-assessment system mechanism is used by taxpayers without tax knowledge will have difficulty calculating, depositing and reporting taxes.

## **Hypothesis**

### **How taxpayer awareness affect on taxpayer adherence**

The awareness of taxpayer is the attitude of a taxpayer who understands and is willing to carry out his tax obligations and openly report all his income in accordance with applicable regulations. Taxpayer compliance is positively impacted by taxpayer knowledge [3]. In the meanwhile, taxpayer compliance is impacted by taxpayer knowledge [23]. Knowledge among taxpayers has a favorable effect on taxpayer compliance [4]. Consequently, the research's hypothesis is :

**H<sub>1</sub>** : How taxpayer knowledge affects taxpayer compliance

### **The effect of Implementation the *E-filling* System on Taxpayer Compliance**

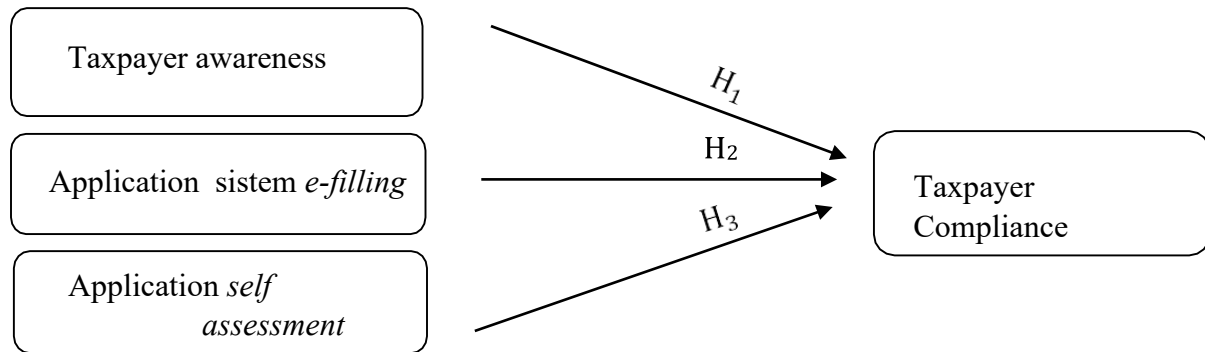
E-filling is an online-based tax reporting system which aims to make it easier for taxpayers to submit SPT to the tax Directorate General. E-filling via [www.pajak.go.id](http://www.pajak.go.id) the website of the directorate general of taxation is generally a notification letter reporting system that uses internet facilities without going through third parties and at no cost, DGT developed this system to increase the speed and ease of report submission for taxpayers. Taxpayer compliance is positively impacted by the use of the electronic filling system [11]. Taxpayer compliance is impacted by the use of the electronic filling system [24]. Thus, the following is the research's hypothesis:

**H<sub>2</sub>** : How the the *E-filling* System's implementation affects Taxpayer Compliance

### **The Effect Of Implementing the *Self Assessment System* on Taxpayer Compliance**

The self-assessment system is a technique for collecting taxes that enables taxpayers to fulfill their duties, which include timely and accurate filling of tax returns. If taxpayers understand taxation and have responsibility in carrying out a self-assessment system, it will increase taxpayer compliance in paying taxes [25]. The self assessment technique has benefits that affect taxpayer compliance [21]. taxpayer compliance is positively impacted by the self assessment system [8]. Thus the following is the research's hypothesis :

**H<sub>3</sub>** : The impact of the *Self Assessment System* implementation on Taxpayer Compliance



**Figure 1.1** Research framework

### 3 Research Methods

This research uses quantitative research which uses quantitative data measurement methods that are calculated to solve problems in the problem formulation and measurement of the specified hypothesis. A quantitative approach is an approach to researching a particular population or sample which aims to test a stated hypothesis [26].

The study's population consists of individual taxpayers who are registered at KPP Pratama Gresik. The sampling strategy employed in this study. Purposive sampling is the sample strategy used in this study. Because not all samples satisfied the author's requirements, the sample was selected based on the following criteria:

1. Taxpayers who are individual employees.
2. Be registered with KPP Pratama Gresik and process an NPWP.

Subject data collected directly from respondents is the sort of data used in this study. Primary data was the data source used in this study. Directly obtained data is referred to as primary data [26].

The data collection technique in this research was by distributing questionnaires which were distributed to respondents at KPP Pratama Gresik. Every instrument has a scale. In this research, a Likert scale was used.

One kind of variable that is affected by the independent variable is the variable. Taxpayer compliance (Y) is the dependent variable in this study. The knowledge of taxpayers to fulfill their tax duties in conformity with tax rules and regulations is known as taxpayer compliance [20]. The following indicators are used for the taxpayer compliance variable (Y), namely: (1) Compliance in owning NPWP, (2) Compliance in reporting SPT properly, (3) Compliance in

paying taxes on time, (4) Calculating the tax owed properly. Correct.

### Research Variable

This variable is divided into 3 :

1. Taxpayer awareness

Taxpayer awareness is a situation where a taxpayer understands the benefits, importance and purpose of paying taxes to the State [27]. The following indicators are used for the taxpayer awareness variable (X1), namely: (1) Understanding that taxes are aimed at financing the State, (2) Understanding that tax obligations must be carried out according to current regulations, (3) Understanding related tax provisions.

2. Application sistem *e-filling*

Implementation of the e-filling system, E-filling is a method of submitting annual notification letters (SPT) and tax extensions electronically which is done in real time and online on the DJP online tax e-filling website or other applications that provide tax services Application Service Provider (ASP) [28]. The following indicators are used for the e-filling system implementation variable (X2), namely: (1) Submission is easy, safe, affordable, and can be done at any time, (2) Reporting is not subject to SPT reporting fees, (3) Ease of filling in SPT, (4) Can reduce excessive use of paper.

3. Application *self assessment system*

Implementation of a self-assessment system, a self-assessment system is a system that gives confidence to the public as tax residents in fulfilling their tax obligations. The following indicators are used for the implementation variable of the self-assessment system (X3), namely: (1) Calculating and paying taxes independently, (2) Reporting taxes by taxpayers, (3) Registering or registering yourself at KPP.

## 4 Result and Discussion

### Descriptive test

Test result on descriptive statistical data shown in table 1.

**Table 1.** statistic descriptive test

N		Minimum	Maximum	Mean	Std. Deviation
Tax Awareness (X1)	100	2.20	5.00	3.9680	0.60751
Implementation of thw <i>e-Filling</i> System (X2)	100	2.40	5.00	4.2640	0.56703

N		Minimum	Maximum	Mean	Std. Deviation
Implementation <i>Self Assessment system</i> (X3)	100	2.40	5.00	3.9840	0.52699
Tax Compliance (Y)	100	3.00	5.00	4.1460	0.47724
Valid N (listwise)	100				

### Validity and Reliability Test

The test results of the data validity are shown in table 2.

**Table 2.** Validity test

Variable	Question Item	R- Count	R- Table	Result
Taxpayer Awareness (X1)	X1.1	0.747	0.196	Valid
	X1.2	0.794	0.196	Valid
	X1.3	0.853	0.196	Valid
	X1.4	0.776	0.196	Valid
	X1.5	0.654	0.196	Valid
Implementation of the e-filling system (X2)	X2.1	0.871	0.196	Valid
	X2.2	0.850	0.196	Valid
	X2.3	0.865	0.196	Valid
	X2.4	0.893	0.196	Valid
	X2.5	0.895	0.196	Valid
Implementation self assessment system (X3)	X3.1	0.774	0.196	Valid
	X3.2	0.634	0.196	Valid
	X3.3	0.716	0.196	Valid
	X3.4	0.811	0.196	Valid
	X3.5	0.595	0.196	Valid
Tax Compliance (Y)	Y1.1	0.647	0.196	Valid
	Y1.2	0.783	0.196	Valid
	Y1.3	0.815	0.196	Valid
	Y1.4	0.649	0.196	Valid
	Y1.5	0.814	0.196	Valid

**Table 3.** The test results for the data reliability test

Variable	Question Item	Cronbach Alpha	Result
Taxpayer Awareness ( $X_1$ )	X.1.1-X1.5	0,812	Reliable
Implementation of the e-filling system ( $X_2$ )	X.2.1-X2.5	0,922	Reliable
Implementation self-assessment system ( $X_3$ )	X.3.1-X.3.5	0,773	Reliable
Tax Compliance (Y)	Y.1.1-Y.1.5	0,796	Reliable

### Normality Test

Test results for normality tests. Shown in table 4.

**Table 4.** Normality Test

One-Sample Kolmogorov-Smirnov Test			
			Unstandardized Residual
N			100
Normal Parameters <sup>a,b</sup>	Mean		.0000000
	Std. Deviation		.29138832
Most Extreme Differences	Absolute		.130
	Positive		.130
	Negative		-.126
Test Statistic			.130
Asymp. Sig. (2-tailed)			.000 <sup>c</sup>
Monte Carlo Sig. (2-tailed)	Sig.		.059 <sup>d</sup>
	99% Confidence Interval	Lower Bound	.053
		Upper Bound	.065

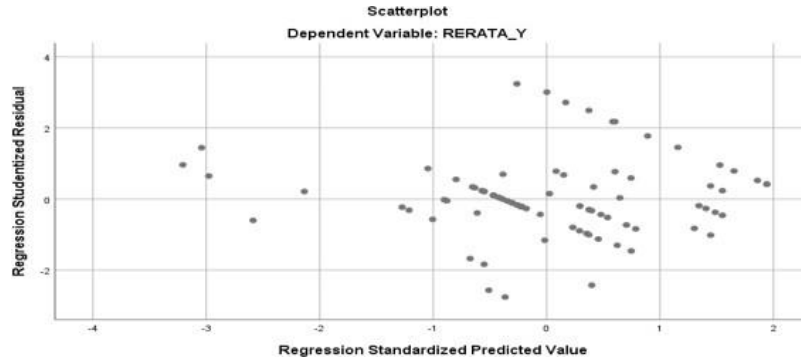
Table 4 shows that the resulting value at a significant level is 0.059, which can be said to be a significant value greater than 0.05, so it can be said that the data is normally distributed.

The data may be considered normally distributed as table 4 demonstrates that the resultant value at a significant level is 0.059, which is a significant value larger than 0.05.



## Heteroscedasticity Test

**Table 5.** heteroscedasticity test



It is clear from the scatter plot above that there are no indications of heteroscedasticity in the regression model used in this investigation. The data in the regression model shows homoscedasticity because the data points are spread around the number 0, not just gathered on one side. The regression model's data scatter plot analysis, which supports this finding, demonstrates that the data points are dispersed randomly and do not exhibit any particular pattern.

## Multiple Linear Regression Test

**Table 6.** Multiple Linear Regression Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0,794	0,278	-	2,854	0,005
	Taxpayer Awareness (X1)	0,078	0,052	0,099	1,486	0,140
	Implementation of the e-filling system (X2)	0,349	0,065	0,415	5,394	0,000
	Implementation self assessment system (X3)	0,390	0,072	0,431	5,447	0,000

table 6 above may be used to create the following multiple linear regression equation:

$$Y = 0,013 + 0,080 X1 - 0,020 X2 - 0,370 X3 + \epsilon$$

The regression equation can be explained as follows:

1. The constant is 0.794
2. The regression constant for the taxpayer awareness variable is 0.078.
3. The regression constant for the variable implementing the e-filing system is 0.349.
4. The regression constant for the variable implementing the self-assessment system is 0.0390.

#### The f test

**Table 7.** the f test

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	14.143	3	4.714	53.839	.000 <sup>a</sup>
	Residual	8.406	96	.088		
	Total	22.548	99			

It is evident from table 7 above that 0.000 is the relevant number. There is a significant difference since this significant value is less 0.05 ( $0.000 < 0.05$ ) thus there is a significant simultaneous effect between the variables X1, X2 and F-count > F-table then t has a simultaneous influence.

#### Hypothesis test (T)

**Table 8.** Hypothesis test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0,794	0,278	-	2,854	0,005
	Taxpayer Awareness (X1)	0,078	0,052	0,099	1,486	0,140
	Implementation of the e-filing system (X2)	0,349	0,065	0,415	5,394	0,000
	Implementation self-assessment system (X3)	0,390	0,072	0,431	5,447	0,000

X1 of taxpayer compliance Y is  $0.140 > 0.05$  and the value of t-count is  $1.486 < t\text{-table } 1.98498$ , so it can be concluded that H0 is accepted. Since H1 is refused, taxpayer compliance is unaffected by the taxpayer awareness variable.

X2 on taxpayer compliance (Y) is  $0.000 < 0.05$  and the value of t-count is  $5.394 > t\text{-table } 1.98498$ , so it can be concluded that H0 is rejected. H2 is approved, taxpayer compliance is impacted by the variable implementing the e-filling system.

X3 on taxpayer compliance (Y) is  $0.000 < 0.05$  and the value of t-count is  $5.447 > t\text{-table } 1.98498$ , so it can be concluded that H0 is rejected. H3 is approved, indicating that taxpayer compliance is impacted by the variable used to implement the self-assessment system.

## **Discussion**

### **Taxpayer Awareness Does Not Influence Taxpayer Compliance**

The first test findings indicated that there was no relationship between taxpayer compliance and the taxpayer awareness variable. The direction of influence shows that there is a negative direction between the variable taxpayer awareness and taxpayer compliance, meaning that awareness cannot influence taxpayers to fulfill their tax responsibilities. The result of this study support earlier research that found no relationship between taxpayer compliance and the taxpayer awareness variable [5]. In the meanwhile, taxpayer compliance is unaffected by the taxpayer awareness variable [6].

### **Implementation of the E-filling System Affects Taxpayer Compliance**

The findings of the second test indicate that taxpayer compliance is significantly impacted by the use of the e-filling method. The factors implementing the e-filling system have a positive connection, based on the direction of influence. According to the direction of influence there is a positive relationship between the variables implementing the e-filling system, which has a significant impact on taxpayer compliance. The study's findings are consistent with other studies that shown that the use of electronic filling systems significantly affects taxpayer compliance [21]. However, taxpayer compliance is significantly impacted by the usage of the e-filling system [23].

### **Implementation of the Self Assessment System Affects Taxpayer Compliance**

The third test's results demonstrate that the self-assessment system's adoption significantly affect tax compliance. The direction of effect indicates that the variables influencing taxpayer compliance and putting the self-assessment system into place are positively correlated. The findings of this study are consistent with the statement that taxpayer compliance is impacted by the use of a self-assessment system [7]. According to study taxpayer compliance is impacted by the use of a self-assessment system [8].

## 5 Conclusion

The following conclusions may be made from the study findings based on the debate that has been presented:

1. taxpayer compliance is unaffected by the taxpayer awareness variable.
2. taxpayer compliance is positively impacted by the self e-filing system implementation.
3. taxpayer compliance is positively impacted by the self assessment system implementation.

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