Implementation of E-System to The Compliance of SME'S Taxpayers in KPP Pratama Gianyar Region

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Abstract. The Covid-19 virus pandemic has had a huge impact on various aspects of life to aspects of economic stability both domestically and abroad. Information technology is expected to develop for various sectors due to restrictions due to the Covid-19 pandemic. Directorate General of Taxation also developed its technology to reduce the impact of the spread of the virus, so that all taxpayers do not need to go to the tax office to report their tax period and annual. The online service can be accessed on the www.djp.go.id page. The population in this study is SME'Ss registered in KPP Pratama Gianyar Regency, the determination of samples using slovin formula in determining the number of 100 SME'Ss. The Analysis method used in this study was multiple linear regression tests. The results of this study received a hypothesis that the E-System positively affects the compliance of SME'S taxpayers. The advice that can be given for further research is to conduct research on SME'S Taxpayers in other regions, as well as add other factors that can affect taxpayer compliance in Indonesia.

Keywords: E-System taxation; compliance of SME'S Taxpayers

1 Introduction

The current condition of Covid-19 has a big impact on the current economic activities carried out by the public or economic actors, especially in the SME'S (Small and Medium Micro Enterprises) sector. In the third quarter financial report of the Republic of Indonesia, Mrs. Sri Mulyani as Minister of Finance announced the impact of the economic recession reached minus 3.49. This means that the number of consumer purchase power has decreased, and the number of unemployment rates has been increasing. The Ministry of Cooperatives and SME'Ss recorded the number of Indonesian Small and Medium Enterprises reaching almost 64 million in 2019 spread throughout Indonesia. SME'Ss also dominate the existing business structure in Indonesia around 99.99 percent, consisting of micro-enterprises 98.79 percent, small businesses 1.11 percent, medium enterprises by 0.09 percent, while large businesses only contribute business structure in Indonesia by 0.01 percent (Rifki Syaputra, 2019).

In an effort to encourage the PEN (National Economic Recovery) Program in the midst of the Covid-19pandemic, the Government of the Republic of Indonesia through the Ministry of Finance has provided tax incentives to taxpayers, especially SME'Ss (Small and Medium Micro

Enterprises). The provision of this tax incentive as support and response from the government is beneficial for SME'Ss, because the decrease in productivity of businesses has automatically affected economic stability and decreased the number of state revenues (Lily, 2020). Along with other developing countries, Indonesia also used Tax Incentives to attract foreign investment.

In the midst of the current Covid-19 pandemic, the Government has made Regulation of the Minister of Finance No. 86/PMK.03/2020 jo Regulation of the Minister of Finance No. 110/PMK.03/2020 concerning Tax Incentives for Taxpayers Affected by the Corona Virus Disease Pandemic 2019, in the regulation, namely in Chapter II Article 5 is stipulated on Final PPh Incentive based on Government Regulation No. 23 of 2018 in the form of final PPh incentive for SME'Ss borne by the government. Nurul and Rizka (2016) found that tax incentives have a significant positive effect on the compliance of SME'S taxpayers.

Directorate General of Taxation (DJP) seeks to innovate in the field of reform of the tax system as a form of development of the tax system by enhancing the quality of tax services so that state revenues from the tax sector will also increase. One of the recent methods that have been applied by the DJP on the latest tax administration system is the e-system or electronic system. Taxpayers who utilize the Final Tax Incentive are required to report their turnover and taxes on the Covid-19 E-Reporting application, if they do not report every time, then the Taxpayer is considered not to take advantage of the Government's Final Income Tax Incentive. Before reporting through the application, taxpayers are required to use an e-billing application for the creation of SSP every tax period, while for reporting the annual and annual letter, taxpayers can use thee-filling application.

E-filling according to the Regulation of the Directorate General of Taxation Number PER-1/PJ/ 2014 is a way of communicating electronically about the notification letter (SPT) online and in real time access on the official website of the Directorate General of Taxation (http://www.pajak.go.id). With this e-Filing, it is expected that taxpayer compliance in reporting SPT can be improved. E-billing is an update of the tax system using billing code that can electronically make tax payments. The billing Code itself is an identification code for a type of tax transaction that will be done by taxpayers.

This billing system publishes a billing code that can be used electronically to make payments or deposits of state revenues, by not having to use tax deposit letters (CNS), non-tax deposit letters (SSBP), and manual return deposit letters (CNSBs), which are used by e-Billing DJP. E-Reporting Covid-19 incentives are a means of reporting the realization of the utilization of tax incentives provided in the framework of handling Covid-19. This application becomes a medium that taxpayers can use to report incentives provided in PMK 28/2020 and PMK 44/2020. Ersania and Merkusiwati (2018), in their research, found that e-registration, e-filling and e-billing had a highly positive impact on private taxpayers in KPP Pratama Denpasar Barat.

This research was conducted in KPP Pratama Gianyar area. The reason researchers conducted research in the region is that many SME'Ss are forced to roll out because they have to follow government rules that limit mobility, especially small businesses such as home-made industries such as culinary, handicrafts, boutiques, retail stalls and so on must lose sales turnover, the micro, small and medium enterprises sector is certainly more vulnerable in the face of Covid-19,because since the Covid-19 pandemic occurred in Indonesia in March to December 2020, almost all SME'Ss have experienced a decrease in sales. Based on the description above, the researchers want to test the compliance of SME'S taxpayers in utilizing tax incentives covid-19 and the application of tax e-system.

Problem Formulation

Based on the background description above, the researchers formulated the problem formulation in the form of the following questions.

1. Does E-Billing affect the Compliance of SME'S Taxpayers in KPP Pratama Gianyar?
2. Does E-Filling affect the Compliance of SME'S Taxpayers in KPP Pratama Gianyar?
3. Does E-Reporting Covid-19 affect the Compliance of SME'S Taxpayers in KPP Pratama Gianyar?

Research objectives

This study aims to:

1. To analyze the influence of e-billing on the compliance of SME'S taxpayers in KPP Pratama Gianyar,
2. To analyze the influence of e-filling on the compliance of SME'Ss taxpayers in KPP Pratama Gianyar,
3. To analyze the influence of e-reporting covid-19 on the compliance of SME'S taxpayers in KPP Pratama Gianyar.

Compliance Theory

In compliance theory justify a condition in which a person follows the commands or rules given. According to Tahar and Rachman (2014) compliance practice is a responsibility to God, thus government and civilians as taxpayers should obey and pay all of the tax obligations and their tax rights caused by their daily activity. One of the ways that the DJP government is doing by modernizing the tax administration system in the form of improving services for taxpayers through e-system-based services such as e-billing, e-filling, and e-reporting covid-19.

Theory of Planned Behavior

Theory of Planned Behavior explains that there is an intention to behave displayed by individuals. While the intention to behave this arises because it is determined by three kinds of beliefs, namely (Jogiyanto, 2007:65):

Behavioralbeliefs, i.e. individual beliefs in the results of behavior and evaluation of those results (beliefs strength and outcome evalution),

Normativebeliefs, i.e. beliefs about other people's normative expectations and motivation to meet those expectations(normative beliefs and motivation to comply),and

Controlbeliefs, namely beliefs about the existence of things that support or inhibit the behavior to be displayed (control beliefs) and perceptions about how strong things that support and inhibit his behavior(perceived power)(Aida Rahmawati: 2017).

E-Billing

E-Billing is a method of electronic tax payment using Billing code, without the need for manual. This questionnaire on e-Billing refers to research conducted by Raisa (2018). E-billing indicators are: can streamline paper-based system that takes time and cost, facilitate taxpayers in fulfilling their obligations, foster a sense of security and comfort when payment, save costs in taking care of tax obligations, taxpayers can pay more comfortably and flexibly in line with taxpayer activities, provide longer payment service time.

E-Filling

E-Filing is used to facilitate taxpayers in reporting annual tax returns, submission of SPT or renewal of Annual Tax Returns electronically. Can deliver SPT anywhere.

E-Reporting Covid-19

E-Reporting is one of the official djp services that you can access in pajak.go.id. Through this service, taxpayers who utilize tax incentives in accordance with PMK No. 44/PMK.03/2020, can submit their realization report to the Government. On the other hand, this

service is one of the ways the Government, in this case the Director General of Taxation, to supervise the utilization of tax incentives.
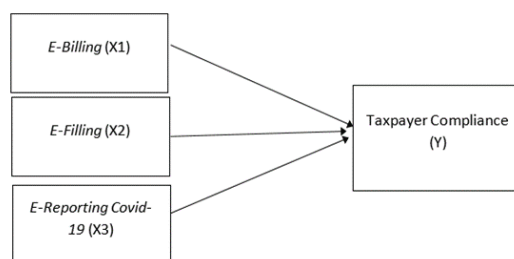
Hypothesis

Hipotesis obtained in this study is as follows;

H1 : E-Billing positively affects the compliance of SME'S taxpayers in Gianyar Regency

H2 : E-Filling positively affects the compliance of SME'S taxpayers in Gianyar Regency

H3 : E-Reporting Covid-19 positively affects the compliance of SME'S taxpayers in Gianyar Regency.

Fig.1. Research Framework

2 Research Methods

2.1 Data Collection Methods

The data collected in this study is mixmethod that is by direct method down disseminating questionnaires (questionnaires) and email methods both using googleform in the dissemination of questionnaires, so as to achieve the sample standards that have been determined by researchers. The dependent variable (Y) in this study was Taxpayer Compliance as measured by a Likert scale of 1-5. Independent variable (X) consisting of E-Billing (X 1), E-Filling (X2) and E-Repoting Covid-19 (X3)measured with a scale of likert 1-5.

Variable Operational Definitions

An operational definition is a given definition for each variable, both the dependent variable and the independent variable. The following is presented the operational definition of each variable:

Taxpayer Compliance (Y)

Taxpayer Compliance Variables are measured using a Likert scale of 1-5. The indicators used are adapted from research conducted by Fadilah (2018) namely registering, calculating, paying, and reporting taxes owed with a total of 9 questions.

E-Billing (X1)

E-billing variables are measured using a Likert scale of 1-5. The indicators used are adapted from research conducted by Fadilah (2018) namely the understanding of taxpayers on e-billing and the effectiveness of the use of e-billing with a total of 10 questions.

E-Filling (X2)

The e-filling variable is measured using a Likert scale of 1-5. The indicators used are adapted from research conducted by Fadilah (2018) namely the understanding of taxpayers on e-filling and the effectiveness of the use of e-filling with a total of 9 questions.

E-Reporting Covid-19 (X3)

Covid-19 e-reporting variables are measured using a Likert scale of 1-5. The indicators used are adapted from research conducted by Fadilah (2018) namely taxpayers' understanding of Covid-19 e-reporting and Covid-19 e-reporting with a total of 6 questions

2.2 Data Analysis Methods

Research Instrument Test

Testing of research instruments is conducted by testing the validity and reliability of instruments. The test is necessary to examine further and ensure the result from the form of the respondent are relevant and correct in order for this research to obtain a valid and reliable research result.

Descriptive Statistics

A descriptive Statistic is a method used to analyze data by describing and or projecting the collected data as real as it is. Without the intention to judge or conclude based on public opinion generalization.

Classic Assumption Test

This test aims to examine the correlation between the free variables and bound variables to ensure the result of the analysis is able to be projected with high accuracy, efficiency, and free from bias classical assumption. The classic assumption test consists of several tests i.e. normality test, multicollinearity test, and heteroskedasticity test.

Multiple Linear Regression Analysis

Multiple linear regression analyses are used to examine an idea of how free variables affect bound variables either collectively or partially. The multiple linear regression equation models used in this study as per below:

$Y = \alpha + 1X1 + 2X2 + 3X3 + ebbb$

information:

Y = Compliance of SME'S Taxpayers

A = Konstanta

X1= E-Billing

X2= E-Filling

X3= E-Reporting Covid-19

b =Regression coefficient

3 Results and Discussion

This research was conducted to determine the influence of e-billing, e-filling and e-reporting covid-19 on the compliance of SME'S Taxpayers in KPP Pratama Gianyar. The determination of samples in this study uses simple random sampling techniques, namely by using solving formulas. The data was collected by distributing questionnaires to 100 SME'S Taxpayers in Gianyar Regency, Bali. All questionnaires distributed were fully re-distributed and deserve analysis. The number of samples and the rate of return in this study was 100 and the return rate was 100.

The characteristics of respondents in this study included age, gender, and education. The measurement can be done through data obtained from the return questionnaire. Table 1 indicates the characteristics of respondents who are sampled in the study.

Table 1. Characteristics of Respondents

	information	sum	percentage
a	age		
	21-30 years old	23	23%
	31-40 years old	17	17%
	41-50 years old	38	38%
	51-60 ahun	18	18%
	>60 years old	4	4%
	Total	**100**	**100%**
b	gender		
	man	69	69%
	woman	31	31%
	Total	**100**	**100%**
c	education		
	Not	7	7%
	SMA	38	38%
	D1 – D3	13	13%
	S1	37	37%
	S2	5	5%
	Total	**100**	**100%**

Source : Data processed, 2021

Descriptive Statistics

Table 2. Descriptive Statistics Results

	n	Minimum	maximum	*Mean*	Standard Deviation
X1	100	20,00	50,00	40,4500	10,20831
X2	100	18,00	45,00	36,5400	9,46490
X3	100	12,00	30,00	24,2800	6,80920
and	100	18,00	45,00	35,8800	9,45834
Valid N (listwise)	100				

Source: Data processed, 2021.

E-Billing

The respondent's low t e answer one-billing is 20 points and the highest value is 50 points. The average value of respondents' answers was 40.45 points with a standard deviation of 10.21 points. The standard deviation value is much smaller than the average value so it can be stated that there is no wide distance between the lowest value and the highest value. When compared to the number of indicators that is 10 then the average value of respondents' answers is 4.05. This means that respondents' perception of e-billing variables can be expressed as good.

E-filling

The lowest score of respondents' answers on e-filling was 18 points and the highest score was 45 points. The average value of respondents' answers was 36.54 points with a standard deviation of 9.46 points. The standard deviation value is much smaller than the average value so it can be stated that there is no wide distance between the lowest value and the highest value. When compared to the number of indicators that is 9 then the average value of respondents' answers is 4.06. This means that the respondent's perception of e-filling variable can be expressed as good.

E-Reporting Covid 19

The lowest score of respondents' answers on e-Reporting Covid 19 was 12 points and the highest score was 30 points. The average value of respondents' answers was 24.28 points with a standard deviation of 6.81 points. The standard deviation value is much smaller than the average value so it can be stated that there is no wide distance between the lowest value and the highest value. When compared to the number of indicators that is 6 then the average value of respondents' answers is 4.05. This means that respondents' perceptions of e-ReportingCovid 19 variables can be expressed.

Taxpayer Compliance

The lowest score of respondents' answers to Taxpayer Compliance was 18 points and the highest score was 45 points. The average value of respondents' answers was 35.88 points with a standard deviation of 9.46 points. The standard deviation value is much smaller than the average value so it can be stated that there is no wide distance between the lowest value and the highest value. When compared to the number of indicators that is 9 then the average value of respondents' answers is 3.99. This means that the respondent's perception of the Taxpayer Compliance variable can be expressed.

3.1 Instrument Test Research

Validity Test

If the correlation coefficient is greater than 0.30 then the item is declared valid. Validity test results showed the entire correlation coefficient value of this instrument was greater than 0.30, so it can be stated that the validity requirements have been met in this study. Validity test results can be found in Table 3

Reliability Tests

Reliability test results are conducted with Cronbach Alphastatisticaltest. A variable that can be classified as reliable if the Cronbach Alpha value is greater than 0.60 (Ghozali, 2012). Reliability test results can be found in Table 3.

Table 3. Validity and Reliability Test Results

No	variable	indicator	R_{count}	Cronbach's Alpha
1	*E-Billing*	X2.1	0,861	0,984
		X2.2	0,932	
		X2.3	0,968	
		X2.4	0,929	
		X2.5	0,950	
		X2.6	0,970	
		X2.7	0,931	
		X2.8	0,942	
		X2.9	0,931	
		X2.10	0,950	
2	*E-Filling*	X3.1	0,880	0,983
		X3.2	0,963	
		X3.3	0,955	
		X3.4	0,940	
		X3.5	0,953	
		X3.6	0,936	
		X3.7	0,939	
		X3.8	0,961	
		X3.9	0,909	

3	*E-Reporting Covid 19*	X4.1	0,925	0,978
		X4.2	0,954	
		X4.3	0,961	
		X4.4	0,955	
		X4.5	0,963	
		X4.6	0,939	
4	Taxpayer Compliance	Y.1	0,890	0,985
		Y.2	0,937	
		Y.3	0,965	
		Y.4	0,952	
		Y.5	0,951	
		Y.6	0,946	
		Y.7	0,958	
		Y.8	0,944	
		Y.9	0,970	

Source: Data processed, 2021.

Based on Table 4, it appears that most of the variable used in this study showed a coefficient value of Cronbach Alpha greater than 0.70. This means that data reliability requirements can be met. This means that the data obtained in this study will not be volatile.

Classic Assumption Test

Furthermore, a classic assumption test needs to be utilized to ensure that the prediction on the analysis is true and not bias breaching the assumption of the smallest quadratic method, called BLUE (Best Linear Unbiased Estimator). Classic assumption tests conducted in this study include normality tests, multicollinearity tests, autocorrelation tests and heteroskedasticity tests. The classic assumption test results in this study are presented in Table 4.

Table 4. Classic Assumption Test Results

	Classic Assumption Test Results		
Variable	**Multicollinearity**		**Heteroskedasticities**
	Tolerance	**bright**	**itself.**
E-Billing	0,381	2,622	0,922
E-Filling	0,312	3,205	0,460
E-Reporting Covid-19	0,325	3,078	0,699
Normality	*Asymp. Sig. (2-tailed)*		0,079

Source: Data processed, 2021

Based on the test results in Table 5, the coefficient value is Asymp. Sig. (2- tailed) of 0.079 greater than 0.05. Data is declared normally distributed when the coefficient is Asymp. Sig. (2-tailed) is greater than 0.05, so it can be concluded that the variables in this study are normally distributed. The test results also showed that independent variables had a coefficient of tolerance greater than 0.10, and VIF less than 10.

This means that there are no multilinear symptoms of the regression model being created, so it is worth predicting. The significance value of each variable in the heteroskedasticity test is greater than 0.05, so the research data can be said to be feasible and can be continued with multiple regression analysis.

Multiple Linear Regression Analysis

Analysis of the influence of training, top management support and clarity of objectives on the effectiveness of regional financial accounting systems in the test using multiple linear regression analysis. The results of the analysis are presented in Table 5 following.

Table 5. Results of Multiple Linear Regression Analysis

Variable	Coefficient Regression (b)	t	itself.
(*Constant*)	-4,005	-3,634	0,000
E-Billing	0,201	3,744	0,000
E-Filling	0,209	3,137	0,002
E-Reporting Covid-19	0,299	3,267	0,002
Adjusted R Square			0,868
Significance F			0,000

Source: Data processed, 2021.

Based on the results of multiple linear regression analysis shown in Table 5, then can be formed regression equation as follows.

Y = -4.005 + 0.201X1 + 0.209X2 + 0.299X3 + e .... (2)

The double linear regression equation can be explained as follows:

a. The regression constant (α) is -4,005. This negatively valuable constant indicates that if all free variables are considered constants at 0 (zero) then taxpayer compliance will decrease.

b. Regression coefficient (β1) E-billing is 0.201. This positive regression coefficient value indicates that if there is an increase in E-billing there will be an increase in taxpayer compliance. This positive influence prediction is reinforced by the t test result which shows a calculated t value of 3,744 with a significance of 0.000. A value of significantly smaller than 0.05 indicates a positive and significant influence of E-billing on taxpayer compliance.

c. Regression coefficient (β2) E-filling is 0.209. This positive regression coefficient value indicates that if there is an increase in E-filling there will be an increase in taxpayer compliance. This positive influence prediction is reinforced by the t test result which shows a calculated t value of 3,137 with a significance of 0.002. A value of significance smaller than 0.05 indicates a positive and significant influence of E-filling on taxpayer compliance.

d. The regression coefficient (β3) of E-Reporting Covid 19 was 0.299. This positive regression coefficient value indicates that if there is an increase in E-Reporting Covid 19, there will be an increase in taxpayer compliance. This positive influence prediction is reinforced by the t test result which shows a calculated t value of 3.267 with a significance of 0.002. A significance value smaller than 0.05 indicates a positive and significant influence of Covid 19 E-Reporting on taxpayer compliance.

In addition, the regression results also showed Adjusted R Square of 0.868 which means the influence of tax incentives covid-19, e-billing, e-filling and e-reporting covid-19 on the compliance of SME'Ss taxpayers in KPP Pratama Gianyar is 86.8 percent, while the remaining 13.2 percent is explained by other variables outside the research model. The F test aims to test the feasibility of a multiple regression model. If the value of significance is smaller than 0.05 then it can be said that the research model can or deserves to be used. Based on the results of

the analysis in Table 6, it can be seen that the value of significance F is 0.000 or smaller than 0.05 so it can be concluded that this model is worth using in research.

3.2 Discussion

The Effect of E-Billing on The Compliance of SME'S Taxpayers in Gianyar Regency

(H1)in this study states that e-Billing positively affects the compliance of SME'S taxpayers in Gianyar regency. This means that the implementation of good e-Billing will affect and improve the compliance of SME'S Taxpayers. Hypothetical test results show that e-Billing has an absolut result on the compliance of SME'S Taxpayers in Gianyar Regency.

The Effect of E-Filling on The Compliance of SME'S Taxpayers in Gianyar Regency

(H2)in this study states that E-Filling has an absolute result on the compliance of SME'S taxpayers in Gianyar regency. This means that the implementation of good E-Filling services will affect and improve compliance of SME'S Taxpayers. Hypothetical test results show that e-Filling has an absolute result on the compliance of SME'S Taxpayers in Gianyar Regency.

The Impact of E-Reporting Covid-19 on THE Compliance of SME'S Taxpayers in Gianyar Regency

(H3)in this study states that E-Reporting Covid-19 positively affects the compliance of SME'S taxpayers in Gianyar regency. This means that the E-Reporting Covid-19 it will affect the compliance of SME'S Taxpayers. The results of the hypothesis test show that E-Reporting Covid-19 has an absolute result on the compliance of SME'S Taxpayers in Gianyar Regency.

4   Conclusion

E-Billing positively affects the compliance of SME'S taxpayers in gianyar regency. This means that the implementation of good E-Billing will affect and improve the compliance of SME'S Taxpayers. With the implementation of E-Billing by SME'S Taxpayers in gianyar regency, it can facilitate taxpayers in the process of depositing taxes owed, in addition to the taxpayer does not need to go to the bank can also be more efficient time. E-Filling has a positive effect on the compliance of SME'S taxpayers in gianyar regency. This means that the implementation of good E-Filling services will affect and improve compliance of SME'S Taxpayers. E-Filling can make it easier for taxpayers to report SPT, so that the level of mandatory compliance will also increase.

E-reporting Covid-19 positively affects the compliance of SME'S taxpayers in gianyar regency. This means that with the E-Reporting Covid-19 it will affect the compliance of SME'S Taxpayers. The Covid-19 incentive e-reporting application used to provide ease in reporting on the utilization of Covid-19 tax incentives also affects taxpayer compliance, due to the reduced taxpayer tax debt burden. The advice that can be given for further research is to conduct research on SME'S Taxpayers in other regions, as well as add other factors that can affect taxpayer compliance in Indonesia.

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