

The Influence of E-filing System, Tax Knowledge, and Tax Sanctions on Individual Taxpayer Compliance in Sumbawa District

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Abstract— *The purpose of this study was to determine the effect of implementing the e-filing system, tax knowledge and tax sanctions on individual taxpayer compliance. The population in this study are individual taxpayers in the Sumbawa District area who have reported their 2021 tax returns. The number of samples used in this study were 100 people. Methods of data collection using a questionnaire. From the t test, it indicates that partially the implementation of the e-filing system has a significant positive effect on individual taxpayer compliance with a t count > t table (2.961 > 1.98397) with a sig value. 0.009, tax knowledge has a significant positive effect on individual taxpayer compliance with a t count > t table (3.024 > 1.98397) with a sig value. 0, 003 and tax sanctions have a significant positive effect on individual tax compliance with a t count > t table (5.100 > 1.98397) with a sig. 0.004. Whereas simultaneously the application of the e-filing system, tax knowledge, and tax sanctions have a positive influence on individual taxpayer compliance with Fcount > Ftable (7.688 > 2.70) with a sig. 0.000.*

Indexed Terms— *Mandatory compliance, tax e-filing system, tax knowledge and tax sanctions.*

I. INTRODUCTION

Taxes are the largest source of income for the state among other revenues, this also applies to Indonesia. According to Law Number 16 of 2009, taxes are mandatory contributions to the state owed by individuals or entities that are coercive based on law by not receiving direct compensation and are used for state needs for the greatest prosperity of the people. Tax itself is managed by a government agency, namely the Directorate General of Taxes (DGT) under the coordination of the Ministry of Finance of the

Republic of Indonesia which has the task of formulating and implementing policies and technical standardization in the field of taxation. Tax revenue helps the state in providing budget for important sectors such as education, health, infrastructure, defense and other public services.

Law Number 16 of 2009 provides a clear definition of taxes. Taxes are considered as a mandatory contribution that must be paid to the state by individuals or business entities, in accordance with applicable legal provisions. This tax is coercive, meaning that taxpayers cannot legally avoid it. In addition, tax payments are also not followed by direct compensation to taxpayers. The purpose of collecting taxes is in line with the principles stated in the law, namely to increase the people's prosperity as much as possible. This means that the funds collected from taxes will be used by the government to meet the needs of society as a whole. Tax management is carried out by the Directorate General of Taxes which is part of the Ministry of Finance of the Republic of Indonesia. Directorate General of Taxes has an important role in formulating tax policies that are in line with Indonesia's economic and social conditions. They are also responsible for implementing technical standards and procedures related to taxation. Through collaboration with related agencies, Directorate General of Taxes seeks to improve taxpayer compliance, prevent irregularities, and increase efficiency in tax collection. In scientific studies, taxes are also the object of research to examine their impact on economic growth, redistribution of wealth, and fiscal policy in general. Tax economic analysis assists the government in designing tax policies that are more effective and fair, so as to provide maximum contribution to the country's development. Tax management is carried out by DGT, in charge of formulating policies and technical standardization in

the field of taxation. In a scientific context, the study of taxes helps to understand their impact on the economy, on the redistribution of wealth, and on overall fiscal policy.

In Sumbawa Regency the implementation of the e-filing system for annual SPT reporting began in 2014. The Sumbawa Besar Primary Tax Service Office notes that the number of taxpayers, especially individuals, has increased every year. Judging from these records, the level of taxpayer compliance in Sumbawa District is greater than the level of compliance in other districts in Sumbawa Regency. The following is the level of taxpayer compliance in the Sumbawa District registered at the Sumbawa Besar KPP Pratama:

Table1. Individual Taxpayer Compliance Level in Sumbawa District

Year	WPOP registered	WP reporting SPT	OP WP OP who reports SPT using e-filing	Compliance Level
2018	15,094	6,250	5.210	78.25%
2019	16,206	6,313	5,276	69.52%
2020	20,435	7,602	6,766	77.15%
2021	21,179	8,604	5,237	83.42%

Source: KPP Pratama Sumbawa Besar 2022

The table above shows the level of compliance in Sumbawa District in 2018, namely 78,25%. Then in 2019 the level of taxpayer compliance in Sumbawa District decreased, namely 69,52%. However, in 2020 the taxpayer compliance rate slowly increased, namely 77,15% and in 2021 taxpayer compliance in Sumbawa District again increased by 83,42%. This shows that the level of compliance of taxpayers in the District of Sumbawa has a considerable influence on the level of compliance in the District of Sumbawa. However, even though the taxpayer compliance rate reached 83,42%, seen in the table of individual taxpayers who report their annual tax return using e-filing, it shows that there is a decrease in the annual tax return reporting rate in 2021, which is 5. 237 SPT reporting using e-filing from a total of 21.179 registered taxpayers, while in previous years annual SPT reporting using e-filing had increased, namely in 2018 there were 5.210 annual SPT reporting from 15,094 registered individual taxpayers. In 2019 there were

5,276 annual SPT reports from 16,206 registered individual taxpayers. In 2020, out of 20.435 registered taxpayers, there were 6,766 taxpayers reporting annual tax returns.

This is a question whether the Sumbawa sub-district as well as the capital of the Sumbawa district has an influence on the level of taxpayer compliance in the Sumbawa sub-district. while in previous years the annual SPT reporting using e-filing had increased, namely in 2018 there were 5.210 annual SPT reports from 15.094 registered individual taxpayers. In 2019 there were 5.276 annual SPT reports from 16,206 registered individual taxpayers. In 2020, out of 20.435 registered taxpayers, there were 6.766 taxpayers reporting annual tax returns. Based on the problems described before, the authors are interested in conducting a study entitled "The Influence of Implementing the E-Filing System, Tax Knowledge, and Tax Sanctions on Individual Taxpayer Compliance in the Sumbawa District".

II. METHOD

This study made use of quantitative research, and the sources of data that were utilized in this study were gathered through the distribution of questionnaires and the utilization of a research instrument based on a Likert scale. This study's population is comprised of individual tax filers residing in the Sumbawa District who have already submitted their tax returns for the year 2021. In addition, the slovin method is utilized for the sampling process. And there were a total of one hundred participants in this study's sample. Multiple linear regression is the approach of data analysis that is utilized here.

III. RESULTS AND DISCUSSIONS

In order to determine whether or not a questionnaire is legitimate, a validity test must first be performed on it. It is possible to determine whether or not the questions on a questionnaire are valid by determining whether or not those questions can reveal something that can be measured by the questionnaire. The goal of the validity test is to determine how close the data that actually appears on the item is to the data that was reported by the researcher. This can be accomplished by comparing the two sets of data.

Table 2. Validity Test

Variable	Number of statements	R-Count	R-table 5%	Information
e-filing system	X1.1	0.586	0.195	Valid
	X1.2	0.346	0.195	Valid
	X1.3	0.521	0.195	Valid
	X1.4	0.626	0.195	Valid
	X1.5	0.463	0.195	Valid
	X1.6	0.773	0.195	Valid
Tax knowledge	X2.1	0.522	0.195	Valid
	X2.2	0.518	0.195	Valid
	X2.3	0.486	0.195	Valid
	X2.4	0.502	0.195	Valid
	X2.5	0.451	0.195	Valid
	X2.6	0.519	0.195	Valid
Tax sanction	X3.1	0.472	0.195	Valid
	X3.2	0.277	0.195	Valid
	X3.3	0.329	0.195	Valid
	X3.4	0.416	0.195	Valid
	X3.5	0.376	0.195	Valid
	X3.6	0.564	0.195	Valid
	X3.7	0.406	0.195	Valid
Taxpayer compliance	Y. 1	0.509	0.195	Valid
	Y.2	0.532	0.195	Valid
	Y.3	0.496	0.195	Valid
	Y.4	0.486	0.195	Valid
	Y.5	0.493	0.195	Valid

Source: Processed data (2023)

The results of Rtable can be seen to have been achieved by applying the rtable formula, which is as follows: $N-2 = 100-2 = 98$ of 0.195, to a sample size of 100, as shown in the table that is located above this one. It is possible to draw the conclusion that all of the instruments used in this study can be considered to be genuine because they all provide rcount values rather than rtable values.

The reliability test is carried out on the item of the statement that has been declared valid. A variable can be said to be reliable or reliable if the answer to the statement is always consistent. A study can be said to be reliable if Cronbach's Alpha value is >0.6 . The reliability results for each variable are presented in the following table.

Table 3 Reliability Test

Variable	Cronbach's Alpha	Standard	Information
E-Filing(X1)	0.882	0.6	Reliable
Tax Knowledge (X2)	0.725	0.6	Reliable
Tax Sanctions (X3)	0.782	0.6	Reliable
Taxpayer compliance (X4)	0.712	0.6	Reliable

Source: Processed data (2023)

The results of the reliability test of the implementation of the electronic filing system, tax understanding, tax sanctions, and taxpayer compliance are summarized in the table that can be found above. These results indicate that the alpha results for the variables X1, X2, X3, and Y can be considered reliable because all of the values of each of these variables that were tested produce Cronbach's alpha values that are greater than 0.6. Because of this, it can be said that all variables are reliable because Cronbach's alpha is greater than 0.6. This is because if a statement is declared reliable, then the user will be able to obtain consistent data for that statement. This means that if the user submits the statement again, they will receive an answer that is relatively the same as the first answer they received.

The normality test according to Ghazali (2018) aims to find out whether each variable is normally distributed or not. A good regression model is to have normally distributed residual values. In this study data normality testing was carried out using the Kolmogroo-Smirnov (KS) test in the SPSS program. Which, if the test results have a sig. or probability below the level of 0.05 then the data distribution is not normal, and if the test results have a sig. or probability above the level of 0.05 then the data is normally distributed.

Table 4 Normality Test Results

N	100
asympt. Sig. (2-tailed)	.641

Source: Processed data (2023)

The results of the normality test are shown in the table above, and those findings indicate that the data follow a normal distribution. The value of Asymp demonstrates this point quite clearly. A significance

level of 0.641 with two tails indicates that the significance level is greater than 0.05.

For the purpose of determining whether or not a research regression model has a correlation between independent (independent) variables, the multicollinearity test is utilized. A decent regression model is one that does not exhibit any symptoms of multicollinearity and does not have any correlations between the variables that are considered to be independent. By examining the value of the Variance Inflation Factor (VIF) as well as the value of the Tolerance, one can determine whether or not there are signs of multicollinearity present in the data. The amount of variability in a certain variable that can't be accounted for by using any other independent variables is referred to as its tolerance. According to Gozali (2018), having VIF values that are greater than 10.0 and tolerance values that are greater than 0.1 are the values that are utilized to identify the presence of multicollinearity symptoms.

Table 4 Multicollinearity Test Results

Variable	Tolerance Value	VIF value	Information
E-Filing System	0.884	1,131	no multicollinearity
Tax Understanding	0869	1,150	no multicollinearity
Tax Sanctions	0.933	1,072	no multicollinearity

Source: Processed data (2023)

The Glejser test was utilized in this investigation to check for the presence of heteroscedasticity. This test involves regressing the absolute value of the residuals on the variables that are considered independent. Therefore, if the significance value is more than 0.05, there will be no heteroscedasticity.

Table 5 Heteroscedasticity Test Results (Glejser)

Variable	Significance
E-filing system	0837
Tax Understanding	0.566
Tax Sanctions	0.378

Source: Processed data (2023)

According to the findings of the heteroscedasticity test that was conducted with the Glejser test method, the value of significance for each variable is less than 0.05. Due to the fact that the significant value that was achieved was higher than 0.05, this demonstrates that the result of this test supports the conclusion that there are no signs of heteroscedasticity.

The purpose of conducting this analysis is to arrive at a conclusion regarding the nature of the connection that exists between the two variables, X and Y, where X is the independent variable. The form of the regression equation that can be used to express the relationship between variables can be constructed as follows (Sugiyono, 2022), depending on the variables that were utilized in the analysis: $Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$

The t test, also known as the partial correlation test, is used to determine how much the influence of a single independent variable contributes to the overall variation of the dependent variable. The degree of significance in this investigation is set at 5%, which indicates that there is a 5% chance of selecting the incorrect choice. A significance threshold (α) of 5%, or 0.05, will be used to evaluate the validity of the hypothesis.

Table 6 t-test or (partial)

Variable	Q	Sig.	Information
e-filing system (X1)	2,961	0.009	Influential
Tax knowledge (X2)	3,024	0.003	Influential
Tax sanction (X3)	5,100	0.004	Influential

Source: Processed data (2023)

In this particular investigation, the purpose of the F test is to ascertain whether or not the independent variable simultaneously has a substantial effect on the dependent variable. In this particular investigation, the F test yielded the following findings:

Table 7 F Test Results (simultaneous)

Model	F	Sig.
1 Total Residual Regression	7,688	.000b

Source: Processed data (2023)

As can be seen in Table 7, the results of the F test or simultaneous hypothesis test above show that the variables of e-filing system implementation (X1), tax knowledge (X2), and tax sanctions (X3) have a significant effect on individual taxpayer compliance in Sumbawa, with a significance value of 0.000 less than 0.05, thus rejecting H0 and accepting H4.

According to Gozali (2018), the purpose of the coefficient of determination is to determine the extent to which the model is able to explain the variance in the variable that is being measured.

Table 8 R-Square test results

Model	R	R Square	Adjusted Square	Std. Error of the Estimate
1	.440a	.794	.869	1.26310

Source: Processed data (2023)

The information on the coefficient of determination, R², can be found to be 0.869 from the table that was presented earlier in this article. Therefore, as a consequence of these findings, namely that the independent factors investigated in this study, namely the implementation of the e-filing system, tax knowledge, and tax punishments, can affect individual taxpayer compliance by 86.9%, it is possible to draw the following conclusions: while the remaining 14.1% of individual taxpayer compliance is impacted by independent variables other than those considered in this study's analysis of independent variables.

CONCLUSION

According to the results of the analysis and discussion, there are three independent factors that influence taxpayer compliance in this study: the use of the e-filing system, tax knowledge, and tax sanctions among the 100 respondents who were analyzed. To conclude the previous chapter's topic, we can say the following:

- 1) The results showed that the variable implementation of the e-filing system had a significant positive effect on individual taxpayer compliance in Sumbawa District.
- 2) The results showed that the tax knowledge variable had a significant effect on individual taxpayer compliance in Sumbawa District, which means that the higher the taxpayer's knowledge of

taxation, the higher the level of taxpayer compliance in Sumbawa District.

- 3) The results showed that the tax penalty variable had a significant positive effect on individual taxpayer compliance in Sumbawa District.
- 4) The results showed that the variable implementation of the e-filing system, tax knowledge, and tax sanctions had a joint effect on individual taxpayer compliance in Sumbawa District. This means that seen from the test of the coefficient of determination that the application of the e-filing system, tax knowledge and tax sanctions can affect individual taxpayer compliance in Sumbawa Sub-District by 86.9% while the remaining 13.1% individual taxpayer compliance is influenced by other independent variables outside the independent variables in this study.

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