The effect of e-filing and e-billing implementation and understanding self assessment system against registered WPOP compliance

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Abstract

This study aims to determine the effect and evidence that the implementation of e-Filing and e-Billing as well as Understanding the Self Assessment System on WPOP compliance (Individual Taxpayers) registered at KPP Samarinda Ulu. This type of research is quantitative using data from taxpayer respondents measured on a likert scale of 1-5. The sample size was 100 individual taxpayer respondents at KPP Pratama Samarinda Ulu. This research uses the PLS-SEM method with the SmartPLS 3.0 program. The results of this study show that e-Filing has a significant positive effect on WPOP Compliance, e-Billing has a significant positive effect on WPOP Compliance and Understanding the Self Assessment System has a significant positive effect on WPOP Compliance.

Key words: E-filing; e-billing; self assessment system; individual taxpayer compliance

INTRODUCTION

Tax is one of the considerable state revenues. Tax revenue as income needs to be managed properly by the state for national development. With the current technological advances, one of them in the tax service system has switched online. This certainly has a goal on the part of the Directorate General of Taxes so that the realization of tax revenue every period increases.

Efforts to increase tax revenue must maximize the level of taxpayer compliance. In relation to individual taxpayer compliance, it is indispensable as a contribution of the Indonesian people to finance the needs of the State. Taxpayer compliance is the desire of individuals in complying with tax obligations. However, in realizing taxpayer compliance, there is a need for motivating factors to comply with tax obligations properly and in accordance with regulations. However, if the taxpayer is low in the level of knowledge and awareness, there is a high chance of not complying with obligations as a taxpayer. The following is an overview of individual taxpayer compliance in the table below.

Tabel 1.
Number of WPOP and Number of Reported WPOP Tax Returns 2020-2022

Year	Number of Individual Taxpayers	Number of WPOPs Reporting Tax Returns	The number of WPOPs who pay tax returns	Number of e-Filing Users	Number of e-Billing Users
2020	84.235	43.939	2.249	41.834	5.657
2021	71.999	47.554	2.067	44.825	1.350
2022	79.438	33.386	3.223	31.092	2.105

The Directorate General of Taxes (DGT) innovates with the aim of making it easier for taxpayers to carry out obligations online. DGT launched an online service system, namely e-Filing, effectively implemented in 2016 to report tax returns. Taxpayers reporting tax returns do not need to queue to the KPP, it can be done anywhere and anytime, data security and confidentiality are guaranteed. However, with all the conveniences provided, there are still taxpayers who are not familiar with e-Filing. Taxpayers have an assumption that reporting tax returns is not mandatoryAn because he has paid taxes. Thus affecting the compliance of individual taxpayers. If there is a large motivation for taxpayers to report e-Filing, the level of taxpayer compliance will increase. Conversely, if the inhibiting factor of not reporting the tax return is higher, it affects the level of compliance of individual taxpayers.

There have been several previous studies on the e-Filing system on taxpayer compliance, including Nurchamid & Sutjahyani, (2018) which shows the results that the e-Filing system has no influence on taxpayer compliance at KPP Pratama Surabaya Tegalsari, because some individual taxpayers do not have awareness of their obligations. Research conducted by Sari, (2019) regarding the effect of e-Filing on taxpayer compliance, the results stated that it had a significant positive effect on the implementation of the e-Filing system on taxpayer compliance at KPP Pratama Kediri because it could simplify and reduce the burden of tax administration and guaranteed security.

Not only reporting SPT online, paying taxes can be done online and practically by making deposits through Post Offices, ATMs, Internet Banking / Mobile Banking using only ID Billing (Arifin & Syafii, 2019). Based on data from KPP Pratama Samarinda Ulu that the use of e-Billing can also minimize the occurrence of taxpayer negligence in recording data, provide convenience and flexibility in payment methods or deposits through alternative payments so as not to complicate WPOP. However, even to make it easier for taxpayers, there are still taxpayers who are not familiar with using e-Billing so that there is an error in making the Billing code. So it still needs guidance from the tax authorities to assist in solving taxpayer problems when making tax deposits. (M Theis et al., 2021)

According to (Nurchamid & Sutjahyani, 2018) The results prove that it has no influence on taxpayer compliance at KPP Pratama Tegalsari because taxpayers think this system is complicated for online payments so that there are still taxpayers who do it manually. Research according to (Silvana, 2021) The results show that there is a positive influence on taxpayer compliance at KPP Pratama Surabaya because of the benefits and convenience felt by taxpayers in using e-Billing so as to increase state revenue.

The tax collection system that applies in Indonesia is the self assessment system by giving confidence to taxpayers to actively and independently carry out their obligations starting from

registering as a taxpayer, calculating, calculating, paying and reporting taxes (Anjanni, 2019). This is implemented so that taxpayers trust the tax system in Indonesia, and supervision is still carried out by tax officials so that mistakes do not occur. Currently, many taxpayers still do not understand the application of this system. The low desire of taxpayers to learn the self-assessment system thus affects the level of understanding of taxpayers.

By The background written by the researcher aims to prove and measure that the effect of the implementation of e-Filing and e-Billing as well as the understanding of the Self Assessment System on WPOP compliance registered at KPP Pratama Samarinda Ulu

Literature Review
Theory Of Planned Behavior

The Theory of Planned Behavior was discovered by Ajzen (1991), which describes how an individual makes a decision consciously and can take into account the information conveyed. Make it clear that a person's intentions, every action taken certainly has an impact on that person. There are 3 (three) things that can affect intentions, namely: behavioral belief, normative belief, and control belief. Behavioral belief is a person's belief about the results that the behavior will produce;

Normative belief focuses on a person's or person's belief in the normative expectations of others to lead individuals to meet their own expectations; and

Control belief is an individual's belief about the driver or driver of a behavior based on self-control. This theory has internal factors, namely perceptions of perceived behavioral control.

e-Filing

Based on DGT Regulation Number PER-02 / PJ / 2019 is about Procedures for Submitting, Receiving, and Processing Notification Letters. This regulation also contains tax return reporting through e-Filing. This e-Filing can reduce the process of filing annual tax returns that take a lot of time and can reduce paper use and save printing costs.

The use of e-Filing as a tax return reporting system to facilitate wTax Ajib in conducting tax reporting. This can be more efficient and effective in reporting tax returns(Sari, 2019). Reporting tax returns that are carried out every year will certainly make it easier for taxpayers. Simply access from the official website provided by DGT. e-Filing is more environmentally friendly, there is no need to use printed paper to fill out tax returns, just fill in on the website and will reduce the cost of reporting tax returns. The guarantee of taxpayer data privacy is much safer and the occurrence of errors in filling is minimized

e-Billing

An electronic payment system is a system that issues a payment code to deposit state taxes electronically, without having to load the SSP manually. According to (Sulistyorini et al., 2017), e-Billing is a tax payment transaction or deposit through an electronic payment system that can be done in cash, bank tellers, ATMs, mobile banking or other tools that support and facilitate online transactions. The advantages of using e-Billing make it easier to pay taxes anywhere and anytime, efficient and effective in payments, accurate, integrated, real-time transactions.

Self Assessment System

Indonesia implements an independent tax collection system or called the Self Assessment System. This system is enacted to provide confidence in taxpayers to fulfill their tax rights and obligations (Siti Resmi, 2019). Things done by the self-assessment tax collection system are:

Register with the Tax Service Office;

Calculating taxes by Taxpayers;

Paying taxes is done by the Taxpayer;

Reporting is done by Taxpayers; and

Accountable for taxes owed.

WPOP (Individual Taxpayer) Compliance

Tax compliance is to carry out or report all rights or the obligation to work correctly and on time in accordance with applicable regulations (Siti Resmi, 2019). Tax compliance is divided into two, namely:

Formal Compliance is achieved if the taxpayer has officially carried out its obligations under tax laws and regulations. For example, a taxpayer files an Income Tax Return (SPT) at a predetermined due time; and

Material compliance, that is, the taxpayer has complied with all basic tax regulations, in particular complying with the content and provisions of tax laws and regulations. For example, a taxpayer files an Income Tax Return (SPT) correctly and accurately in accordance with applicable regulations.

METHOD

Population and Sample

Population is the total number of subjects and objects with qualities on certain criteria that are applied by researchers to draw conclusions(Nurlaela, 2017). Population is commonly used to determine which sample is representative of the entire population. The population of this study covers the sub-districts of Samarinda Ulu, Sungai Kunjang, Samarinda Seberang, Loa Janan Ilir, and Palaran, namely the total number of WPOP actively registered in KPP Pratama Samarinda Ulu as many as 79,438.

The sample for this study is by sampling technique using the Accidental Sampling method by taking the appropriate sample to be used as a respondent (M Theis et al., 2021). The number of samples used as many as 100 respondents was calculated using the slovin formula.

Data types and sources

The type of data in this study is using quantified qualitative data. In this study, the data obtained were based on respondents that had been provided by researchers such as statements (1) Strongly Disagree, (2) Disagree, (3) Hesitate (4) Agree, (5) Strongly Agree which was converted by the researcher into quantitative in the form of likert scale numbers The source of data needed from Primary Data.

Data Collection Methods

The method for collecting data by distributing questionnaires provides questions and statements in writing to respondents to answer. This questionnaire was conducted in order to obtain information in the form of data from respondents regarding the implementation of e-Filing and e-Billing as well as understanding the self-assessment system on individual taxpayer compliance.

Data Analysis Tools

This research uses SmartPLS (Partial Least Square) as a structural equation analysis tool and is also known as Structural Equation Modeling (SEM). PLS is an alternative approach that shifts from a covariance-based SEM approach to variance. COVARIANCE-based SEM is generally theoretical while PLS is a powerful analytical method (ghozali, 2011). To test the model in this study, 2 tests can be carried out, namely:

Measurement Model (Outer Model) which tests the validity or accuracy of an instrument in measurement and tests reliability to find out the consistency of measuring instruments. The outer model has 3 stages in measuring, namely: Convergen validity to measure overall the correlation between the construct and the latent variable by looking at the outer loading which is considered very strong to have a correlation of >0.70, Discriminant Validity is the principle by comparing the value of discriminant validity this model can be seen in the cross loading table the expected value is greater than 0.70 (Ghozali and latan 2015), Reliability tests are carried out to prove the level of accuracy, consistency and accuracy of the instrument in measuring its latent variables with a value of 0.70. If the composite reliability value shows 0.70, it is interpreted as reliable; and

Structural Model Evaluation (Inner Model) is to show the relationship between other latent variables. The measurement of the inner model serves to see the value of R square, F square and see the magnitude of the coefficient of the structural path. The interpretation is the same as the interpretation on OLP regression. R-Square values of 0.75 (strong), 0.50 (moderate), and 0.25 (weak). Hypothesis testing is included in structural models looking at the path coefficient's if the p-value <0.05 is significant or the hypothesis is accepted.

RESULTS AND DISCUSSION

The results of this study are from individual taxpayer respondents of KPP Pratama Samarinda Ulu as objects. Primary data obtained from the results of questionnaire distribution to WPOP

registered at KPP Pratama Samarinda Ulu which covers the districts of Samarinda Ulu, Samarinda Seberang, Sungai Kunjang, Loa Janan Ilir and Palaran. This questionnaire was distributed directly at the KPP Pratama Samarinda Ulu place as many as 120 questionnaires and were complete and could be processed 100.

Measurement Model (Outer Model)
Convergent Validity

Table 1.
Test validity of Outer Loading Variable e-Filing

Indicator	X1 (e-Filing)	Information
X1.1	0,810	Valid
X1.2	0,876	Valid
X1.3	0,930	Valid

Based on table 1 outer loading test results using Smart PLS for e-Filing variable indicators. The table shows that X1.1 to X1.3 which have a loading factor of > 0.70 can be interpreted as all indicators are valid.

Table 2.
Validity Test of Outer Loading e-Billing variables

Indicator	X2 (e-Billing)	Information
X2.1	0,924	Valid
X2.2	0,921	Valid
X3.3	0,915	Valid

Based on table 2 shows the results of outer loading testing using SmartPLS for e-Billing variable indicators. The table shows that X2.1 to X2.3 which have a loading factor of > 0.70 can be interpreted as all indicators are valid.

Tabel 3.
Uji Validitas outer Loading variabel Self Asessment System

Indicator	X3 (Self Asessment System)	Information
X3.1	0,896	Valid
X3.2	0,878	Valid

Based on table 4.3 shows the results of outer loading testing using Smart PLS for Self Assessment System variable indicators. The table shows that X3.1 to X3.3 having a loading factor of > 0.70 can be interpreted as all indicators are valid.

Table 4.
Outer Loading Validity Test of WPOP Compliance Variables

Indicator	Y (WPOP Compliance)	Information
Y.1	0,854	Valid
Y.2	0,928	Valid
Y.3	0,892	Valid

Based on table 4. shows the results of outer loading testing using SmartPLS for WPOP Compliance variable indicators. The table shows Y.1 to Y.3 having a loading factor of >0.70 which can be concluded that all construct indicators for the WPOP Compliance variable are valid.

Tabel 5.
Nilai AVE (Average Variance Extracted)

Variable	BIRD	Information
e-Filing	0,763	Valid
e-Billing	0,847	Valid
Self Assessment System	0,714	Valid
WPOP compliance	0,795	Valid

From table 5 above, it shows that the AVE value > 0.50, it shows that the level of consistency and stability of the instrument used meets the standard of 0.50 or valid.

Composite Reliability Test

Tabel 6.
Hasil Pengujian Cronbach's Alpha Composite Reliability

Variable	Cronbach's Alpha	Composite Reliability	Information
X1 (e-Filing)	0,843	0,906	Reliable
X2 (e-Billing)	0,910	0,943	Reliable
X3 (Self assessment system)	0,822	0,881	Reliable
Y (WPOP Compliance)	0,871	0,921	Reliable

The results from table 6 show that the results of both Composite Reliability and Cronbach's Alpha with each variable value above are a minimum value of >0.70. So that these results show that respondents are consistent and high stability. This means that all variable constructs of e-Filing and e-Billing implementation as well as Understanding Self Assessment System and WPOP Compliance can be concluded to have good reliability.

Uji Discriminant Validity

Tabel 7.
Output Cross Loadings

	X1 (e-Filing)	X2 (e-Billing)	X3 (Self assessment system)	Y (WPOP compliance)
X1.1	0,810	0,589	0,536	0,578
	X1 (e-Filing)	X2 (e-Billing)	X3 (Self assessment system)	Y (WPOP compliance)
X1.2	0,876	0,532	0,461	0,591
X1.3	0,930	0,673	0,482	0,745
X2.1	0,676	0,924	0,463	0,747
X2.2	0,580	0,921	0,441	0,697
X2.3	0,642	0,915	0,411	0,723
X3.1	0,598	0,497	0,896	0,614
X3.2	0,381	0,381	0,878	0,355
X3.3	0,344	0,238	0,753	0,247
Y1.1	0,686	0,672	0,495	0,854
Y1.2	0,622	0,745	0,473	0,928
Y1.3	0,666	0,683	0,471	0,892

Table 7 Cross loadings results show the results that the outer loading value of each indicator of each variable is higher than the construct relationship of other variables, the results of the cross loadings calculation show that the validity of the research referred to from the discriminant validity test shows a result of > 0.70 which is interpreted as valid.

Model Struktural (Inner Model)

Table 8.
R-Square

Variable	R Square	R Square Adjusted
Y (WPOP compliance)	0,699	0,690

Table 8 shows that the result of the R-Square is 0.699 which means it is included in the strong category. The R-Square value of WPOP Compliance is 69.9% that the WPOP Compliance variable can be explained by the e-Filing, e-Billing and Self Assessment System variables of 69.9% while the remaining 30.1% can be explained by other variables that are not contained in this study.

Tabel 9.
Path Coefficients

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STI
X1 (e-Filing) -> Y (WPOP compliance)	0,324	0,321	
X2 (e-Billing) -> Y (WPOP compliance)	0,507	0,503	
X3 (Self assessment system) -> Y (WPOP compliance)	0,114	0,128	

Based on table 9 as follows:
First Hypothesis Testing (H1)
T-statistic e-Filing for WPOP compliance is 4.351 >1.65 and has a significant level of P-Value of 0.000 which is less than 0.05. So it can be concluded that the first hypothesis of e-Filing has a significant positive effect on WPOP Compliance is accepted;
Testing the Second Hypothesis (H2)
The e-Billing t-statistic for WPOP compliance is 6.563 > 1.65 and has a significant level of P-Value of 0.000 which is smaller than 0.05. So it can be concluded that the second hypothesis of e-Billing has a significant positive effect on WPOP Compliance is accepted; and
Third Hypothesis Testing (H3)
The T-statistic Self Assessment System on WPOP compliance is 1.667> 1.65 and has a significant level of P-Value of 0.048 which is smaller than 0.05. So it can be concluded that the third hypothesis of the Self Assessment System has a significant positive effect on WPOP Compliance is accepted.

The Effect of e-Filing Implementation on WPOP Compliance Registered at KPP Samarinda Ulu

From the results of hypothesis testing, it shows that the e-Filing implementation variable has a significant positive effect on WPOP Compliance registered at KPP Pratama Samarinda Ulu which shows from the T-Statistic value of 4.351 >1.65 and P-Value 0.000 or less than 0.05, it can be concluded that the hypothesis is accepted. The results of this study accept the theory of planned the behavior on which this research is based. Based on the theory of planned behavior which shows that the implementation of e-Filing can affect WPOP Compliance which can illustrate that individual attitudes are very influential in terms of beliefs, environment and self-control so that an intention arises that provides individual motivation for the behavior carried out, namely reporting tax returns through e-Filing. The implementation of e-Filing can have an impact, namely making it easier for WPOP to report tax returns online, can be done anywhere and anytime, effectively and efficiently in reporting tax returns, data security and confidentiality are guaranteed, reporting is faster to process and accurate (Wahyudi, 2021). It will directly help improve WPOP compliance at KPP Pratama Saramrinda Ulu. Likewise, the impact for KPP Pratama Samarinda Ulu will relieve KPP for tax return reporting even though the tax authorities still provide guidance or consultation services to taxpayers related to e-Filing.

This research corroborates R.Sari,(2019) which shows that the implementation of e-Filing has a significant positive effect on taxpayer compliance because it makes it easier for taxpayers in terms of reporting Year Tax Returns, easing tax administration burdens and guaranteeing personal data security. But it weakens the research Literacy,(2021) that the implementation of e-Filing does not have a significant positive effect on taxpayer compliance.

The Effect of e-Billing Implementation on WPOP Compliance Registered with KPP Samarinda Ulu

From the results of hypothesis testing, it shows that the e-Billing implementation variable has a significant positive effect on WPOP Compliance registered at KPP Pratama Samarinda Ulu, which shows from the T-Statistic value of 6.563 >1.65 and P-Value 0.000 or less than 0.05, it can be concluded that the hypothesis is accepted. The results of this study accept the theory of planned behavior that human behavior from actions carried out can influence WPOP. The better the e-Billing system in tax payment services, the higher the level of intention and motivation of taxpayers to carry out their obligations in paying taxes as contributions to the state. The implementation of e-Billing proves that it can help WPOP to deposit or pay taxes can be done anywhere and anytime, assisted by smartphones that can carry out their tax obligations. This also has an impact on KPP Pratama Samarinda Ulu, which eases the burden on tax officials in terms of tax deposits. However, the tax authorities always provide the best service for WPOP who need guidance or consultation.
This research strengthens e-Billing (Arifin & Syafii, 2019) and (Silvana, 2021) which states that the use of e-Billing affects taxpayer compliance. However, there is previous research that weakens this research (Wahyudi, 2021) that e-Billing has no effect on WPOP compliance.

The Effect of Understanding the Self Assessment System on WPOP Compliance registered with KPP Samarinda Ulu

From the results of hypothesis testing, it shows that the variable of understanding the Self Assessment System has a significant positive effect on WPOP Compliance registered at KPP Pratama

Samarinda Ulu which shows from the T-Statistic value of 1.667>1.65 and P-Value 0.048 or less than 0.05, it can be concluded that the hypothesis is accepted. This research uses the Theory of Planned Behavior which accepts as the basic theory of research. The theory of planned behavior is closely related to the behavior carried out by an individual. If the greater the individual's intention to do something, the greater it is to support that behavior.

If taxpayers have a great intention to understand the self-assessment system and strive to follow tax rules, the level of tax compliance will increase. The self-assessment system is able to encourage taxpayers to understand about calculating, calculating, paying and reporting taxes. Can provide WPOP confidence regarding the tax system applied in Indonesia because it does it independently and is still supervised by the tax authorities. Thus, knowledge related to understanding the self-assessment system is higher, the better the level of WPOP compliance and the level of tax revenue will increase at KPP Pratama Samarinda Ulu. Research that is able to corroborate this research by Nurlaela, (2017) that understanding the self-assessment system has a positive effect on tax compliance. While inversely proportional to the research conducted Desi Astuti, (2016) that understanding of the self-assessment system on tax compliance.

CONCLUSIONS

The conclusions in this study are as follows:
The implementation of e-Filing has a significant positive effect on WPOP Compliance registered with KPP Pratama Samarinda Ulu. Because with e-Filing, the compliance of taxpayers in carrying out their obligations in reporting tax returns is getting higher. With the online SPT reporting service system, it is very easy for taxpayers to report tax returns and provide other benefits, namely more efficient and effective in reporting tax returns, guaranteed data security and confidentiality, faster and more accurate reporting. So as to be able to improve WPOP compliance at KPP Pratama Samarinda Ulu;
The implementation of e-Billing has a significant positive effect on WPOP Compliance registered with KPP Pratama Samarinda Ulu. Because the implementation of e-Billing can make it easier for WPOP to make tax payments online. The system is easy and fast, effective and efficient in time, can be done anywhere and anytime and payment transactions through ATMs, Mobile Banking / Internet Banking, Bank Teller, Post Office and other payment media. So that WPOP's intentions and desires can improve Tax Compliance at KPP Pratama Samarinda Ulu; and
Understanding the Self Assessment System has a significant positive effect on WPOP compliance registered with KPP Pratama Samarinda Ulu. Understanding the Self Assessment System affects WPOP Compliance if taxpayers have a great intention to understand the self assessment system and strive to follow tax rules, the level of tax compliance will increase. Starting from self-awareness to register as a WPOP, calculate correctly, calculate, pay and report annual tax returns on time.

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