

THE EFFECT OF E-FILING ON THE OF COMPLIANCE INDIVIDUAL TAXPAYER, MODERATED BY TAXATION SOCIALIZATION

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ABSTRACT

This study was conducted to determine the effect of E-Filing Compliance Against the individual taxpayer, Moderated By Socialization Taxation. The study used primary data, through the questionnaire research. Respondents of this study is an individual taxpayer, the tax report, on KPP Pratama Jakarta – Sunter. Hypothesis testing is done by using the bootstrap resampling method, using Smart Software Partial Least Square. Data validity is tested with the outer loadings, and goodness of fit tested with composite reliability and cross loadings. Test the hypothesis views of t statistics, the resulting inner weight. Research shows that e-filing significantly influence individual taxpayer compliance. Then, socialization taxation significant effect on compliance of individual taxpayers. However, the socialization of taxation, are not able to moderate significantly, the effect of e-filing on tax compliance.

Keywords: Taxpayer Compliance, E-Filing, Tax Socialization

I. Introduction

Indonesia's revenue realization in fiscal year 2015 was recorded at Rp1, 491.5 trillion, or reaching 84.7 percent of the target in the Revised State Budget (APBN-P) 2015 which is Rp1,761.6 trillion. Of the total state revenue realization, tax revenues reached Rp1,235.8 trillion, or 83 percent of the State Budget target - Revised (APBN-P) 2015 of Rp1,489.3 trillion (source: <http://www.kemenkeu.go.id/> dated 5 January 2016).

The Directorate General of Taxes of the Ministry of Finance records that the users of electronic tax deduction report (e-filing and e-SPT) for tax year 2015 has reached 5.5 million taxpayers, both personal and corporate taxpayers. That number is the number of users of electronic services until the end of March 2016. The amount may increase as the Director General of taxes extend the period of reporting of e-filing tax evidence until the end of April 2016. Until the deadline for submission of tax cut evidence as of the end of March 2016, 3.3 million taxpayers are recorded still doing the process manually by attending the tax service office (source: <https://m.tempco.co/> April 6, 2016).

The government has actually made various efforts since 2014, including the campaign of e-filing usage so that the SPT reporting process is faster, simpler and can be done from anywhere. Based on data on the Directorate General of Taxation information system (source www.pajak.go.id, publication Thursday 16 April 2015), the submission of the Annual Income Tax Return of Personal Taxable Year 2014 through e-Filing is 2,469,572 SPT. If compared to the same period in the previous year which is 1,081,164 SPT, then the submission of Personal Income Tax for 2014 through e-Filing grew 128.42%. Along with the increasing use of E-Filing, the submission of Person of the Year 2014 manually decreased compared to the same period in the previous year. The submission of the Annual Income Tax Return of the individual for the year 2014 without e-filing decreased by 4.61% or a total of 6,210,447 SPT, compared to the same period in the previous year of 6,510,408 SPT. This increase of e-filing usage in the submission of the Annual Income Tax of Personal Income is to be grateful, as evidenced by the increasing number of submission of SPT Personal Income Year in 2015 which amounted to 14.34% or a number of 8,680,019 SPT, compared to the same period in the previous year of 7,591,572 SPT. The increase of taxpayer compliance in the submission of Annual Income Tax of Personal Income at the same time has an effects on increasing the compliance ratio in submitting Annual Income Tax of Personal Income. In this year, of 16,975,024 personal taxpayers who are required to submit SPT, 51.13% of them submit annual tax returns, or a number of 8,680,019 SPT. The amount increased compared to the previous year, from 17,191,797 taxpayers of Individual Person who must submit SPT, 44.16% of them submit SPT Annual Income, or a number of 7,591,572 SPT. Until March 31, 2015, there are 27,571,471 Individual taxpayers registered with 16,975,024 of which are required to submit SPT. Compared to the previous year, where 25,056,570 are registered as Personal Taxpayers, the DGT recorded a registered taxpayer growth of 10.04%. Then continued with the year 2016, where e-filing users continue to increase (see table 1).

Table 1. The Receptance of Annual Income Tax Return (SPT) on Individual Person as of 31 March 2016

Description	March 31, 2016	March 31, 2015	March 31, 2014
Manual	3.3 Million TP	6.4 Million TP	6.5 Million TP
e-Filing	5.5 Million TP	2.5 Million TP	1.1 Million TP
Total	8.8 Million TP	8.9 Million TP	7.6 Million TP

Source: Processed by writers from various sources

This phenomenon becomes increasingly unique because when registered taxpayers increased by 10.04% from 2014 to 2015, the target of tax revenue in the first quarter decreased in 2015 compared to 2014. Another thing that concerns the author is that the socialization of the use of e-filing has also been good, as evidenced by the increase in personal taxpayers who use e-filing of 130.90% in 2015.

This phenomenon is very important to be studied and observed so the root of the problem can be found. Taxes are the major source of financing for our country. In the last six years, taxes have funded > 70% of state expenditure.

Table 2. Tax Contributions in APBN

No	Budget Year	Amount (In Gazillion)		Tax Percentage: APBN %
		APBN	National Tax Income	
1	2010	949.60	742.40	78%
2	2011	1.006.30	839.50	83%
3	2012	1.311.40	1.032.50	78%
4	2013	1.529.70	1.193.00	77%
5	2014	1.667.10	1.230.40	73%
6	2015	1.761.60	1.491.50	85%

Source: depkeu.co.id, processed

The Accounting Program of University of 17 August 1945 Jakarta has established the competence of taxation accounting as the main competence of the graduates. Tridarma duty of the lecturer, especially research, is also expected to be implemented on the topic of accounting and taxation. As a study program located in North Jakarta, researchers want to try to conduct research in the area of North Jakarta, especially taxpayers in KPP Pratama Jakarta Sunter. According to initial survey conducted, until the end of 2015, the number of taxpayers registered there are 7,873 non-employee personal taxpayers registered in KPP Pratama Jakarta Sunter. It's not known for sure yet, whether the taxpayers in KPP Pratama Jakarta Sunter have been obedient in reporting and paying taxes or not. Similarly, regarding the use of e-filing, it is not known how many taxpayers have used e-filing in SPT reporting. The target of the respondents of this research are non-employee personal taxpayers, who already use e-filing in reporting their SPT.

The importance of tax revenue in supporting the state budget, as well as the realization of tax revenue in the first quarter of 2015 which is still far from the target, makes this topic very important to be studied. The Increase in e-filing users in 2014 has no impact on tax revenues in the first quarter of 2015. The existence of tax socialization should also be examined whether it has an impact on taxpayer compliance. Based on this description, the authors set the title of this study are: "Effect of E-Filing on the compliance of individual person taxpayer Moderated By Socialization Taxation".

II. Literature and Hypotheses

2.1. Cognitive theory

Cognitive theory is used as a grand theory in this study. According to Baron and Byrne (1991), cognitive theory focuses on the analysis of cognitive responses: "an attempt to understand what people think when they are faced with a persuasive stimulus, as well as how the cognitive process determines whether they experience a change in attitude and the extent to which the change takes place". Cognitive theory includes conscious mental activities such as thinking, knowing, understanding, and activities of mental conception such as attitude, belief, and hope, which are the decisive factors in behavior. In this cognitive theory, there is a strong interest in the response to the consequences of a closed behavior because, in this case, it is difficult to observe the process of thinking and understanding directly, and also difficult to touch and see attitudes, values, and beliefs. Using the approach and concept of this cognitive theory, the authors will examine the attitudes of taxpayers in responding to the socialization of taxation, taxpayer response to changes in the SPT reporting system through e-filing, as well as attitudes of individual taxpayers to obey tax.

1. Taxpayer Compliance

Understanding compliance in terminology means compliant, obedient, and discipline towards the command / rule and so forth. Obedient taxpayer is a compliant taxpayer in fulfilling and carrying out taxation obligations in accordance with the provisions applicable in the tax law. The same thing is stated by Rahman (2009) that tax compliance is a situation where the taxpayer meets all tax obligations and exercising his taxation rights. There are two kinds of compliance, namely:

1. Formal Compliance is a justice in which the taxpayer meets the tax obligations formally in accordance with the tax law.
2. Material Compliance is in accordance with the contents of the tax law. Material compliance may include formal compliance. A taxpayer who complies with material compliance is a taxpayer who fills in an honest, complete and correct electronic Letter of Notification (SPT) in accordance with the provisions and submits it to the Tax Office before the deadline.

According to Rachman et al (2008), to improve the compliance of Taxpayers in fulfilling their tax obligations, tax compliance must be fulfilled as a compliance trend and awareness of fulfillment of tax obligations, reflected in the situation where the Taxpayer: (1) Understand or seek to understand all provisions of tax laws; (2) Fill out the tax form completely and clearly; (3) Calculate the amount of tax payable correctly, and (4) Pay the tax payable on time.

2. E-Filing

In accordance with the Decision of the Director General of Taxes No. Kep-88 / PJ / 2004 concerning the Submission of Electronic Notification Letter in Article 1 it is explained that "Taxpayer may submit electronic Notification Letter through Application Service Provider Company appointed by the Director General of Taxes . "E-Filing is an electronic taxpayer filling and submitting service (SPT) of Taxpayer to the Directorate General of Taxes by utilizing internet communication network. According to Pandiangan (2007: 38) e-Filing system is defined as a way of delivering the Notification letter (SPT) through the online system and real time. Based on Parwito research (2009) the dimensions that affect the application of e-Filing system consists of three, namely performance expectancy, effort expectancy, and social expectancy. According to Lai et al. (2005: 93) e-Filing is influenced by several factors as follows:

1. usage intention;
2. attitude
3. perceived ease of use
4. perceived usefulness

3. Socialization of Taxation

Socialization of taxation is an effort made by the Director General of Taxation to provide a knowledge to the public and especially taxpayers to know about all matters concerning taxation both regulation and taxation procedures through appropriate methods. Taxpayer compliance is a condition in which the taxpayer meets all tax obligations and exercise his taxation rights (Nurmantu, 2005: 148). In the Director General of Taxation Circular Letter no. SE-98 / PJ. / 2011 concerning Guidelines for the Preparation of Work Plan and Report of Extension Service of Taxation of Vertical Unit in Directorate General of Taxation Environment, socialization activity or taxation counseling can be done in two ways as follows:

1. Direct socialization which is the activity of taxation socialization by interacting directly with the Taxpayer or prospective Tax Payer.
2. Indirect socialization which is the activity of socialization of taxation to the community with no or little interaction with participants.

Socialization is important in the efforts to increase taxpayer awareness and compliance. Socialization of taxation is the provision of insight, and coaching to taxpayers to know everything about taxation (Rohmawati et al, 2013). In the Director General of Taxation Circular Letter no. SE-98 / PJ. / 2011 concerning Guidelines for the Preparation of the Work Plan and Report on the Activities of Taxation of Vertical Units at the Directorate General of Taxation, To achieve its objectives, the socialization or extension activities are divided into three focuses:

1. Socialization activities for Taxpayer Taxpayers aim to build awareness about the importance of taxes as well as attract new Taxpayers.
2. Socialization activities for new Taxpayers aims to improve understanding and compliance to meet tax obligations, especially for those who have not submitted SPT and have not made tax deposits for the first time.
3. Socialization activities for registered Taxpayers aim to keep the Taxpayer's commitment to continue to be compliant.

4. Previous Research

Prior research which has relevance to this research and is useful for adding references as the basis for hypothesis formulaion, is presented as follows:

- a. Research by Rohmawati et al (2013), on "The Effect of Socialization and Knowledge of Taxation on the Level of Taxpayers' Consciousness and Compliance (Study on Individual Taxpayers Conducting Business and Free Work on KPP Pratama Gresik Utara)" provides evidence that the higher the intensity of taxation socialization is, higher the level of taxpayer compliance will be.
- b. Research Hutami (2013), about "The Effect of Taxation Socialization and Implementation of Self Assessment System to the Level of Awareness and Compliance of Individual Taxpayers (Case Study: KPP PRATAMA Kebayoran Baru Tiga)" proves that the socialization of taxation positively affects the level of taxpayer awareness and compliance.
- c. Research Juwita (2007), about "Analysis of Influence Before and After the E-Filing Program on taxpayer compliance in the delivery of SPT VAT Period" provides evidence that the delivery of SPT VAT period manually PKP (Taxable Entrepreneur) tend to be not obedient, but after the implementation of PKP e-Filing programs, they tend to be obedient in delivering the VAT tax return period.
- d. Rahayu and Lingga Research (2009) on "The Influence of Tax Administration System Modernization. on taxpayer compliance" provides findings that the influence of modernization of tax administration system is not significant to taxpayer compliance.
- e. Kirani (2010) study on "Analysis of Taxpayer's Acceptance Behavior on the Use of e-filing (Empirical Study in Semarang City)" provides evidence that acceptance of taxpayer behavior has significant effect on e-Filing.
- f. Research by Hastuty and Jenie (2006) on "Electronic Filing System Implementation (E-Filing) in Taxation Practice in Indonesia" concluded that Electronic Filing (e-Filing) is not efficient enough for taxpayers until the enactment of telematics law (cyberlaw).
- g. Amir's research (2005) on "Performance Evaluation of Indonesian Taxation System" proves that the socialization of taxation does not have a significant effect on the taxpayer compliance level in KPP Kramat Jati.
- h. Larasati's Research (2013) on "The Influence of Implementation of Service Strategy on Tax Knowledge and Its Implementation on Taxpayer Compliance (Case Study of KPP Pratama Bandung-Cibeunying)" shows that if the implementation of service strategy (socialization) can be run effectively and efficiently to taxpayers on the rules of the tax law (KUP) then it can increase the knowledge of taxpayers.

- i. Setianto's research (2010) on "The Effect of Taxation Socialization and Self Assessment Implementation on Tax Awareness and Compliance of Taxpayers at Tax Service Office in Cilandak" indicates that taxation socialization has a significant effect on the level of taxpayers' awareness and compliance.

5. Hypothesis

Hypothesis is a tentative conclusion that is still prejudice because the truth still needs proof (Daito, 2011). Hypothesis in this research are:

H1: There is a significant effect of e-filing on individual taxpayers compliance.

H2: There is a significant effect of taxation socialization on individual taxpayer compliance.

H3: There is a significant effect of the moderation of tax socialization on the effect of e-filing on the individual taxpayers compliance.

III. Research Methods

Population according to Sugiyono (2007: 57) is a generation region consisting of objects or subjects that have a certain quantity and characteristics applied by researchers to be studied and then drawn conclusions. Population in this research is individual taxpayer owning private business, registered in KPP Pratama Jakarta Sunter, North Jakarta. According to a preliminary survey conducted, the number of individual taxpayers who run their business in the area is about 2,000 taxpayers.

The sample is part of the number and characteristics possessed by that population. Respondents were selected based on the criteria that the individual taxpayers were already using e-filing in their tax reporting. The other criterion is that the respondent is willing to fill out this research questionnaire.

Methods Data collection was done by distributing research questionnaires. In carrying out the collection of data and information needed as the basis of research writing, the authors make a questionnaire that contains the questions of each variable. This study uses Likert scale in collecting the answers of the respondents.

Variable operational is an explanation of the definition and indicator of the measurement of variables which are studied. The following are the definitions and indicators of the measurement of the variables:

- a. Taxpayer compliance variable as the dependent variable. Taxpayer compliance is a condition where the taxpayer meets all tax obligations and exercising his taxation rights (Nurmantu, 2003: 148). Indicators used on Taxpayer compliance according to Rachman, et al (2008) is to pay taxes on time, Pay taxes without forced, Compliance on taxpayer obligations, Compliance on tax sanctions, and Reporting necessary information.
- b. The e-filing variable as the first independent variable. The e-filing system is a way of delivering the Notice Letter (SPT) which is done through online and real time system (Pandiangan, 2007: 38). The indicators used in the e-filing system consist of performance expectancy, effort expectancy (ease of taxpayers using e-filing system), and social expectancy (saying positive things about e-filing against mandatory other taxes, and a good relationship with the tax).
- c. Variables taxation taxation as a second independent variable as well as moderating variables. Socialization of taxation is the provision of insight, and coaching to taxpayers to know everything about taxation (Rohmawati et al, 2013). The dimensions used in tax socialization consist of direct socialization and indirect socialization in accordance with the Directorate General of Taxation Circular Letter (No.SE-98 / PJ / 2011). Socialization uses several indicators, such as socialization by doing direct counseling (face to face with taxpayer), socialization through social media, and socialization through The media of television.

The method of analysis used is multiple regression analysis method. In analyzing the data, the steps used in multiple regression analysis for the primary data are as follows:

- a. Recap data from research questionnaires that have been collected in accordance with research variables to be studied.
- b. Presentation of data in descriptive statistics, to know the description of research data, both maximum and minimum research data, or average or standard deviation. The presentation of this data uses SPSS.
- c. The data feasibility test is done by validity test with confirmatory factor analysis method. Furthermore, reliability test data is done by testing composite reliability.
- d. Furthermore, hypothesis test is done by using inner weight output from partial least square.

IV. Research Result

1. Description of Research Data

The questionnaires prepared to be spread are as many as 200 questionnaires. But individual taxpayers who claim to be willing to fill out the questionnaire are only 128 taxpayers. But taxpayers who meet the criteria, who have reported their taxes online are only 99. Of these ,there are 2 questionnaires that are not completely answered or there are some unanswered questions / statements. So the total data that can be used are only 97 data. Data eligibility has been tested with validity and reliability test.

2. Hypothesis Testing

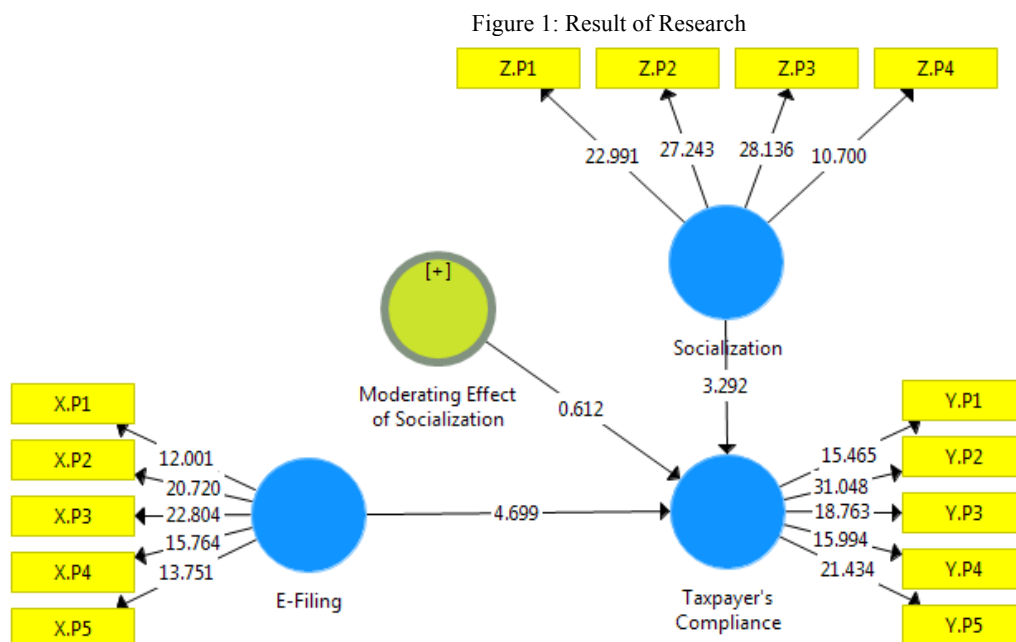
Hypothesis testing in this study uses inner weights (structural model) processed with PLS. The following are the output results of the hypothesis verification obtained:

Tabel 3: Result for Inner Weight

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O /STDEV)	P Values
Socialization -> Taxpayer's Compliance	0.379	0.381	0.115	3.292	0.001
E-Filing -> Taxpayer's Compliance	0.472	0.467	0.100	4.699	0.000
Moderating Effect of Socialization -> Taxpayer's Compliance	-0.060	-0.065	0.099	0.612	0.541

Source: result of data tabulation with Smart PLS, 2016

As for the image of the research model and the results of hypothesis testing research can be seen in the following picture:



Source: result of data tabulation with Smart PLS, 2016

Proof of the first hypothesis

The first hypothesis in this study is H1: There is a significant effect of e-filing on the compliance of individual taxpayers. Criteria for acceptance of hypothesis is if the result of t statistic in table above > 1,96. The result proved that e-filing has a significant effect on taxpayer compliance with statistical proof of 4.699 > 1.96. Coefficient in the picture above is recorded at 0.472 which means that the increase of e-filing of 1 will cause a taxpayer compliance increase of 0.472. The results of this study can complement the previous research that has been done by Juwita (2007), Kirani (2010), and Hastuty and Jenie (2006). However, the results of this study contradict the results of research by Rahayu and Lingga (2009).

Proof of the second hypothesis

The second hypothesis in this study is H2: There is a significant effect of socialization on individual taxpayer compliance. The result proved that socialization has a significant effect on taxpayer compliance with statistical proof of 3.292 > 1.96. Coefficient in the picture above is seen at 0.379 which means that the increase of socialization of 1 will lead to taxpayer compliance increase of 0.379. The results of this study support the study by Setianto (2010), Hutami (2013), Larasati (2013), but contrary to the results of Amir's research (2005).

Proof of the third hypothesis

The third hypothesis in this study is H3: Taxation socialization is able to significantly moderate the influence of e-filing on the compliance of individual taxpayers. The result proved that the socialization of taxation was not able to significantly moderate the effect of e-filing on the compliance of individual taxpayers. The resulting statistic t value is 0.612 < 1.96. Coefficient in the picture above is only -0,060.

3. Coefficient of Determination

The coefficient of determination (R-square) is the ability of the independent variables (exogen) tested in explaining the dependent variable (endogen). In this study the dependent variable is taxpayer compliance variable. While the independent variables (exogen) are e-filing and socialization. The test results showed that the ability of e-filing and socialization variables in explaining taxpayer compliance is 0,539 or 53,9%, which means that chance of other variables in explaining taxpayer compliance variable is 46,1%.

V. Conclusion

The conclusion of the research is the answer to the formulation of the problem that has been formulated previously. The first conclusion is that e-filing has a significant effect on taxpayer compliance. This means that e-filing plays a very important role to obtain taxpayer compliance. The second conclusion is that socialization also has a significant effect on taxpayer compliance. However, the moderation of taxation socialization does not significantly moderate the effect of e-filing on taxpayer compliance.

Limitations of this study mainly lies in the number of respondents that is still low compared to the existing population. Another limitation is that the respondents only come from one KPP who are the taxpayers registered in KPP Pratama Jakarta Sunter, North Jakarta.

For further research, it is suggested to examine the respondents in a larger number and take samples from various KPPs in DKI Jakarta. In addition, further research can also conduct research exploration by differentiating the hypothesis test based on the demographic group of respondents, such as the respondent group by age, by sex, based on the amount of taxes deposited, and so on.

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