The Factors that Affecting Compliance of Taxpayer in Submitting The Annual Notice (Case Study at Jambi City Primary Tax Service Office)

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Abstract
This study aims to prove the benefits of the E-filing system policy and the role of internet understanding on taxpayer compliance. The research Methods sample was 100 respondents who were in the area of Jambi City Primary Tax Service Office. The statistical tool in this study used WarpPLS version 7. The result showed that the E-filing system variable had a significant positive effect on taxpayer compliance and internet understanding also had a significant positive effect on taxpayer compliance.
Keywords: E-filing System, Internet Understanding, Taxpayer Compliance.

Introduction

Governments in various countries continue to strive to design an ideal tax system. This effort was taken considering the increasing importance of the taxation sector as a source of revenue, income redistribution, competitiveness, and as an instrument in economic recovery during a crisis. However, the challenges of the present and the future are also increasingly diverse. This includes fundamental issues of tax compliance, economic pressures, globalization, inequality, digitalization, fiscal decentralization, controlling negative externalities, and the international tax agenda.

The realization of tax revenue until November 2018 was recorded at 1,136.62 trillion rupiah or as much as 79.82 percent of the tax revenue target in the State Budget of 1,424 trillion. Based on this data, many people doubt the achievement of 100 percent of the tax revenue target for the 2018 fiscal year. Data on the realization of tax revenues from year to year also tends to miss the target. In 2014, the realization was 985 trillion or 91.9 percent of the 1.072 trillion target. In 2015 reached 1,055 trillion or 81.5 percent of the target of 1,294 trillion. The year 2016 was predicted to reach 1,283 trillion, but only 83.4 percent of the target of 1,539 trillion was obtained. While in 2017, efforts to enter 1,147 trillion turned out to be only 89.4 percent of the 1,283 trillion target. Tax collections are one of the main sources of state revenue in the APBN. Even the figure can be above 80 percent of total state revenue. In

the 2017 APBN, tax revenue is placed at 85.7 percent of the total revenue in the APBN. In terms of the tax ratio (tax ratio), namely the comparison between tax revenue to national income or gross domestic product (GDP), it is also still below the standard set by the Bank. world by 15 percent. The tax ratio in 2014 was 13.7 percent and 2017 was only 10.7 percent. (www.pajakku.com).

Taxes are a supporter of economic activities, driving the wheels of government, and providing public facilities. This is something that every citizen must be aware of so that taxes are an obligation that must be fulfilled. In the State Revenue and Expenditure Budget (APBN) about 70% is filled by tax revenues. taxes dominate in the state budget, in fact it is still far from the potential that can be obtained. Therefore, the government continues to increase the tax revenue target every year. Indonesia's tax ratio in 2018 was low at 11.6% (kemenkeu.go.id. 2018). The realization of still low tax revenues seems to be in line with the decline in national economic growth. However, there is a positive relationship between economic growth and tax revenue. Increased economic growth will encourage an increase in tax revenue, and vice versa.

To make it easier for the public to submit their SPT, the Directorate General of Taxes (DGT) of the Ministry of Finance has also launched e-filing, a method of electronically submitting the annual income tax return which is done online and in real time via the internet on the DJP Online website (https:// djponline.pajak.go.id) or the electronic SPT service provider page. DGT Online is an online tax service provided by DGT through a website and/or application for devices move (mobile devices). The electronic SPT service provider is the party appointed to provide services related to the process of submitting e-filing to the DGT, which includes providers of electronic SPT applications and distributors of electronic SPT.

With e-filing, the activity of filling out and sending annual tax returns can be done easily and efficiently, because an electronic form is available in the online tax service that will guide service users. In addition, online tax services can also be accessed anytime and anywhere, so that SPT submissions can be made at any time for 24 hours. With e-filing, there is no need for physical documents in the form of paper, because all documents will be sent in the form of electronic documents.

Several previous studies on the effect of E-Filing on taxpayer compliance have been conducted by Lado and Budiantara (2018); Erawati and Ratnasari (2018); Ismail et al (2018); Firdaus (2019); Diantini et al (2020); Rustandi and Erfiansyah (2021); Mulyati and Ismanto (2021); Sundari and Subarsa (2022) results show that E-Filing has an effect on taxpayer compliance. Different results of research conducted by Suherman et al (2015); Adhayati and Susilowati (2021) results show that E-Filing has no effect on taxpayer compliance. In general, there is still inconsistent research on the relationship between E-Filing effect on taxpayer compliance.

Internet is an abbreviation of the word "interconnection-networking". The meaning of the Internet itself is an entire computer network that is connected to each other using the standard Global Transmission Control Protocol/Internet Protocol Suite or commonly referred to as TCP/IP. Internet developments have also influenced economic development in parts of the world. Various buying and selling transactions that previously could only be done face-to-face or the market. After the presence of the internet, it is now very easy to buy and sell. Enough with internet capital and products sold via the internet. Buyers can see photos of goods sold via the internet. This buying and selling transaction over the Internet is known as e-commerce.

Related to government, the Internet also triggers the growth of transparency in the implementation of government through e-government. Like the management of public funds, health and various information provided by the government for the community are listed on the internet which allows the public to know every discourse given by the government. Complaints and suggestions from the public can be channeled through the internet and sent directly to parties related to the government so that people's appreciation can be channeled.

As reported by KOMINFO (Ministry of Communication and Information of the Republic of Indonesia). Internet users in Indonesia in 2017 reached 112 million users. This number puts Indonesia in the 6th position in the world in terms of internet users. There are so many internet users in Indonesia. It is undeniable that current communication advances force Indonesian people to use the internet so they don't miss out on useful information from all over the world. (source: www.kominfo.go.id). Understanding the internet in the era of globalization is very important. Socialization about E-Filing in cyberspace (internet) is one way for the Directorate General of Taxes' E-Filing program to be achieved quickly.

Several previous studies on the influence of internet understanding on taxpayer compliance have been investigated by Awaloedin and Maulana (2018); Oktaviani et al (2018); Adhayati and Susilowati (2021); Istutik (2021), results of the study show that internet understanding has an effect on taxpayer compliance. This research essentially integrates several studies that have been described above. The purpose of this research is to re-examine the effect of implementing the e-filing system on taxpayer compliance in submitting SPT and knowing the role of internet understanding by taxpayers in moderating the relationship between the application of the e-filling system to taxpayer compliance.

Literature Review
Tax

Based on Law No. 28 of 2007 concerning General Provisions and Tax Procedures, tax is a mandatory contribution to the state that is owed by an individual or entity that is coercive under the law, without receiving direct compensation and is used for the state's purposes for the maximum amount of time. people's prosperity. Tax payments are a manifestation of state obligations and the participation of taxpayers to directlyand jointly carry out tax obligations for state financing and national development.

Tax Function

In general, there are 4 tax functions, namely:
1. The function of the budget (budgetair) as a source of funds for the government, to finance its expenses.
2. Regulating function (regular) as a means of regulating or implementing government in the socio-economic field.
3. Stability, taxes as state revenue can be used to implement government policies.
4. Income redistribution, state revenues from taxes are used to finance general expenditures and national development so as to open up job opportunities with the aim of increasing people's income.

Tax Collection System

The tax collection system can be divided into three systems (Mardiasmo, 2011), which are as follows:
1. Official Assessment system

Is a collection system that authorizes the government (fiskus) to determine the amount of tax owed by the taxpayer.

2. Self-Assessment System

Is a collection system that gives full authority to taxpayers to calculate, calculate, pay,and self-report the amount of tax payable.

3. With Holding System

Is a collection system that authorizes third parties (not the tax authorities and not the taxpayer concerned) to determine the amount of tax owed by the taxpayer.

Notification Letter (SPT)

According to Law no. 28 of 2007 article 1 number 11 provides a statement regarding the Tax Return (SPT) as follows:"Taxpayer's letter is a letter that is used by the taxpayer to report calculations and/or assets and obligations in accordance with the provisions of the tax laws and regulations."

The obligation of taxpayers to submit tax returns is regulated in Law No. 28 of 2007 Article 4 paragraph (1) as follows: "Taxpayers are required to fill out and submit tax returns correctly, completely, clearly and sign it". According to Mardiasmo (2011) provides a statement regarding the Tax Return (SPT) as follows: "A letter that is used by the taxpayer to report the calculation and/or payment of taxes, tax objects and/or non-tax objects, and/or assets and liabilities in accordance with the provisions of the regulations. tax laws".

Notification letter is a letter that must be reported by the taxpayer regarding the calculation of his assets and obligations in accordance with the tax law for a certain tax period or year. For Taxpayers, the Tax Return serves as a means to report and account for the calculation of the actual amount of tax owed and to report on:

1. Payment or settlement of taxes that have been carried out alone and/or through withholding or collection of other parties within 1 (one) tax year or part of a tax year;
2. Income which is the object of tax and/or is not the object of tax;
3. Assets and liabilities; and/or
4. Payments from withholding or collectors regarding the withholding or collection of taxes for individuals or other entities within 1 (one) tax period in accordance with the provisions of the tax laws and regulations.

Notification letters are broadly divided into two types:

1. Periodic notification letter is a notification letter for a period.
2. Annual notification is a notification letter for a tax year or part of a tax year.

E-Filing System

According to PER-01/PJ/2014, the statement regarding the e-filing system is as follows: "A method of electronically submitting annual SPT which is done online and in real time via the internet on the website of the Directorate General of Taxes".

Currently, the e-filing system facility can only be enjoyed for reporting 2 types of SPT, namely the Annual Individual SPT using Form 1770S, which is a WP OP who has income from one or more employers, from other countries, and/or which is subject to final Income Tax. and Individual Annual SPT using Form 1770SS is a WP OP who has income from only one employer with a total gross income of not more than Rp. 60,000,000 (sixty million rupiah) a year and has no other income except income in the form of interest. bank and/or cooperative interest.

Taxpayer Compliance

According to Pratama (2012) regarding obedient taxpayers are as follows:
"A taxpayer who is determined by the Director General of Taxes as a taxpayer who meets certain criteria who can be given a preliminary refund of tax overpayments. Every year at the end of January, a compliant taxpayer is determined".Based on the Regulation of the Minister of Finance No. 192/PMK.03/2007 concerning Taxpayers with Certain Criteria in the Context of Preliminary Returns of Excess Tax Payments, Taxpayers with certain criteria, hereinafter referred to as Compliance Taxpayers, are Taxpayers who meet the following requirements:

1. Timely in submitting the Notification Letter;
2. Do not have tax arrears for all types of taxes, except for tax arrears that have obtained permission to make installments or postpone tax payments;
3. Financial reports are audited by a Public Accountant or supervisory agency government finances with an Unqualified opinion for 3 (three) consecutive years; and
4. Never been convicted of a crime in the field of taxation based on a court decision that has permanent legal force within the last five (5) years.

The indicator for measuring the level of taxpayer compliance is that the taxpayer fills in honestly, completely and correctly the Tax Return (SPT) in accordance with applicable regulations and the taxpayer submits the annual SPT and Annual SPT. This is an important measure because by submitting the SPT by the taxpayer, the taxpayer is has made tax payments in accordance with the law.

Understanding the Internet

According to Sibero (2011), a statement regarding the internet is as follows: "The internet (Inter-connected Network) is a computer network that connects computers globally. The internet is also referred to as a natural network, which is a very wide network".

The Internet can also work the same as computer networks in general, such as local networks and wide area computer networks. The Internet also uses the same communication protocol, namely TCP / IP (Transmission Control Protocol / Internet Protocol).

According to the Big Indonesian Dictionary (KBBI), it provides a statement regarding understanding, namely having the basic word understanding which means being smart and understanding correctly the process, method, action (about something). Based on this understanding, it can be concluded that understanding the internet is understanding what the internet is and knowing how to use the internet. The benefits of the internet for everyday life are:

1. Obtaining information
The internet provides the information users need. With the internet, users can easily obtain various information.
2. Increase knowledge
The internet provides freedom of access to seek and obtain the necessary knowledge.
3. Providing speed to access it The Internet provides speed in accessing various information, knowledge and other interests.

Hypothesis

Hypothesis is a tentative conclusion regarding the relationship between two or more variables stated in the form of a statement. The hypothesis is also a provisional answer because the answers given are only based on relevant theories, not yet based on empirical

facts obtained from data collection.Based on the above framework, the authors propose the following hypotheses:

H1: E-Filing System Has a significant positive effect on taxpayer compliance.

H2: Understanding of the Internet has a significant positive effect on taxpayer compliance.

Research Methodology

The data used in this study is primary data. Primary data is data obtained directly from the original source. The primary data in this study is in the form of answers to questionnaires distributed to respondents. The primary data used in this study is data obtained from individual taxpayers and registered at the KPP Pratama Jambi City in 2015-2018. The sample in this study as many as 100 respondents Jambi city taxpayers.

Research Variables and Variable Operationalization

Variable operationalization is everything that will be the object of observation in research based on the observed properties. Operationalization of variables is needed to determine the types and indicators of the related variables in this study.The variables in this study were classified into two groups of variables, namely the independent variable, the dependent variable and the moderating variable. Based on these variables, the variables that will be used in this study are the independent variables, namely the application of the e-filing system as an independent variable (free), taxpayer compliance as the dependent variable (bound), and internet understanding as a moderating variable. Then the variables in this study include:

Table 3.1
Variable Operational

Variable	Indicator	Scale
System Deployment E-Filing (X1)	1. Speed of SPT reporting 2. More economical 3. Faster calculation 4. Ease of filling out SPT 5. Completeness of SPT filling data 6. More environmentally friendly 7. No hassle	Ordinal
Internet Understanding (X2)	1. Obtaining information 2. Increase knowledge 3. Access speed	Ordinal
Taxpayer Compliance (Y)	1. Compliance to register 2. Compliance to depositreturn Notification Letter (SPT) 3. Compliance in calculating andpayment of taxes owed 4. Compliance in payment of arrears	Ordinal

Multiple Regression Analysis
This study uses multiple regression analysis, the following is the regression equation:

$$Yi = \alpha + \beta_1 X_1 + \beta_2 X_2 + \varepsilon$$

Information :

Yi   = Taxpayer Compliance

α = Constant Number

ß = Coefficient of direction of research equation

X_1 = Implementation of e-filling system

X_2 = Internet Understanding

ε = bully error

Data Analysis Method

This research is a type of survey research, namely research by taking samples from a population and using questionnaires as a means of collecting basic data. The instrument used to collect questionnaires is data in the form of statements. Determination of the value or score of the questionnaire using a Likert scale, which changes the qualitative data obtained into quantitative data. The Likert scale is a method used to measure attitudes (Sugiyono, 2010).

The size used to assess the answers given there are five (5) levels, namely a score of 1 (one) to 4 (four). The score is 1 for strongly disagreeing, 2 for disagreeing, 3 for disagreeing, 4 for agreeing and 5 for strongly agreeing. Statistical analysis is concerned with modeling data and making decisions based on data analysis.

This study uses data processing techniques carried out using the WarpPLS Version 7 application program, which aims to examine the effect of the independent variable and the dependent variable as well as the moderating variable. In other words, path analysis is an extension of multiple linear regression analysis in which the use of regression analysis aims to estimate the causal relationship between variables (casual model) that has been determined previously based on theory. To see the evaluation of the hypothesis, it can be seen from the output results of the WrapPLS application in the view path coefficients and P-value section. Ghozali and Latan (2014) stated that in evaluating the fit of the model on WrapPLS, the recommended criteria must be followed.

Results

This study used the partial least square (PLS) method. Evaluation in PLS includes the evaluation of the inner model or structural model. Structural model analysis can be done by evaluating the estimation results of the path coefficient parameters and their level of significance. The results of the significant test of the relationship between paths and the moderating relationship can be seen in the following figure, the full model image from this study:
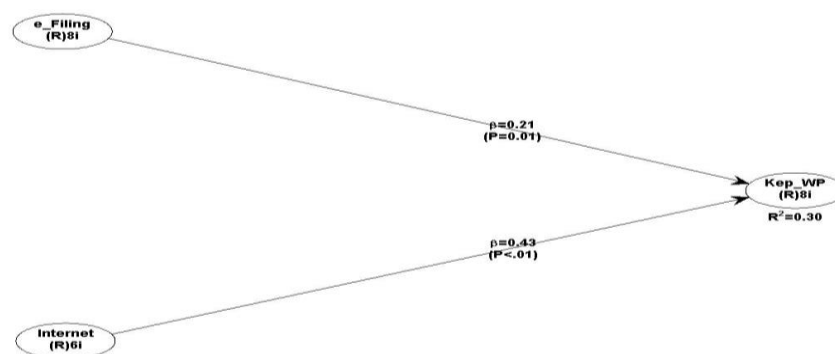

Figure 4.1
Full Research Model

The picture above describes the relationship between variables in this study as a whole, where there is a large relationship between variables. This can be explained based on the value that indicates the direction of the relationship between variables. Based on the picture above, the R-squared (R^2) value of the relationship between the role of E-Filing and Internet Understanding on taxpayer compliance has a value of 0.30 or 30%, this means that the E-Filing and Internet Understanding variable can affect taxpayer compliance by 30 %, while 70% is influenced by other variables.

Based on the results of the General SEM analysis which aims to see the goodness of the model built (fit model) in this study as shown in Table 4.1 below:

Criteria	Cut of Value	Result	Evaluation
Average path coefficient (APC)	P- value ≤ 0,05	0,319	Weak
Average R squared (ARS)	P- value ≤ 0,05	0,302	Fit Model
Average adjusted R-squared (AARS)	P- value ≤ 0,05	0,288	Weak
Average block VIF (AVIF)	≤3,3, but the value of ≤ 5 is still acceptable	1,205	Fit Model
TenenhausGoF (GoF)	≥ 0,10, ≥ 0,25, and ≥ 0,36 (small, medium , and large)	0,418	Large
Sympsonsparadox ratio (SPR)	Ideal = 1 but value ≥ 0,7 is still acceptable	1,000	Fit Model
R-squaredcontributionratio (RSCR)	Ideal = 0,9 - 1 but value ≥ 0,7 is still acceptable	1,000	Fit Model
Statistical suppression ratio (SSR)	Must ≥ 0,7	1,000	Fit Model

Overall, it can be seen from Table 4.1 above that all of the criteria are met, although there are some criteria that have a weak relationship. The results of Average Adjusted R-Squared (AARS), Average R Squared (ARS), and Average Path Coefficient (APC) are overall weak, meaning that the path analysis model built is weak between the relationships between variables. The calculation of the Average Block VIF (AVIF) as a whole has a value below the cut of value with a value of 1.205, meaning that the model built is a fit model, in other words, the model built does not occur multicollinearity.

The results of TenenhausGoF (Gof) of 0.418 can be said that the predictive power of the model built in predicting the relationship between variables (the path that is built) in this study is large or strong. The value of the Simpsons Paradox Ratio (SPR) of 1,000 means that the model built is free of Simpsons paradox or there is no causality problem in the study, while the R-squared contribution ratio of 1,000 means that there is no negative R-squared contribution in this study, and the value of the Statistical suppression ratio is 1,000. it can be interpreted that the model in this study is free from statistical suppression.

The interpretation of the fit model above depends on the research objectives. Research that aims only to test hypotheses, where each path represents a hypothesis, then the evaluation of model fit is less important, but on the contrary if the purpose of the analysis is to determine a model that fits the original data, then the evaluation of model fit becomes

important and useful to measure the quality of the model. . When evaluating the fit of the model, it must follow the recommended criteria.

Path Evaluation Results

The results of the evaluation of the hypothesis based on the structural model that was built were carried out by looking at the significant value of the P-value to determine the effect between variables based on the hypothesis that was built through the resampling procedure. According to Ghozali and Latan (2014) to see the evaluation of the hypothesis, it can be seen from the output of the WrapPLS application in the viewpath coefficients and P-value section.

The significant values used are P-values 0.10 (significance level = 10%), 0.05 (significance level = 5%) and 0.01 (significance level = 1%). This study uses a P-value of 0.05 (significance level = 5%). The results of the path evaluation are presented in Table 5.1 below:

Table 5.1
Path Evaluation Results

| *Path* | *Direct effect* | | Conclusion |
	Path Coefficients	P- *Value*	
X_1 ->Y	0,208	0,015	Accepted
X_2 ->Y	0,430	0,001	Accepted

Based on Table 5.1, the first path of the E-Filing variable relationship to taxpayer compliance has a path coefficient value of 0.208 and a P value of 0.015, meaning that the E-Filing variable has a significant positive effect on taxpayer compliance and it means that the first hypothesis is accepted. The results of the second path of the relationship between the variables of internet understanding have a significant positive effect on compliance with tax waivers, showing the path coefficients value of 0.430 and a P value of < 0.001 meaning that the variable of internet understanding has a significant positive effect on compliance with tax waivers. In other words, the second hypothesis is accepted.

Discussion

This discussion will explain the relationship between the independent variable and the dependent variable by including hypothesis testing and data relating to the sample companies in the study.

Effect of E-Filing on Taxpayer Compliance

The results showed that the E-Filing variable had a significant positive effect on taxpayer compliance. It can be interpreted that the E-Filing policy can increase taxpayer compliance. The results of this study are in accordance with previous research conducted by Erawati and Ratnasari (2018); Ismail et al (2018); Firdaus (2019); Diantini et al (2020); Rustandi and Erfiansyah (2021); Mulyati and Ismanto (2021); Sundari and Subarsa (2022), results state that the implementation of E-Filing has a significant positive effect on taxpayer compliance . The implementation of the E-Filing policy has proven to be effective in increasing the number of taxpayer compliance, in 2017 the target of taxpayers rose to 89% of the 2017 APBNP, this is evidence of the positive impact of the E-Filing policy (source: www.pajak.go.id).

The logical relationship that can be stated is that the E-Filing policy issued by the Directorate General of Taxes will increase taxpayer compliance in carrying out their obligations. Ease of paying taxes and features that are easily understood by taxpayers on E-Filing services can increase taxpayer compliance.

The Influence of Internet Understanding on Taxpayer Compliance

Based on the results of the study indicate that the variable understanding of the internet has a significant positive effect on taxpayer compliance. This shows that the more understanding in the use of the internet, the more it will increase taxpayer compliance. The internet provides speed in accessing various information, knowledge and other interests. One of them is that the internet will make it easier and faster for taxpayers to access e-filing and receive verification.

The results of this study are in accordance with research conducted by (Awaloedin and Maulana, 2018; Oktaviani et al., 2018; Adhayati and Susilowati, 2021; Istutik, 2021). The results of the research can be concluded that the taxpayer's understanding of the internet will increase taxpayer compliance in implementing e-Filling as a means of submitting and reporting taxpayers' tax returns electronically. e-Filling is one of the efforts of the Directorate General of Taxes to provide convenience and convenience for Taxpayers in submitting Tax Returns by utilizing the network. Taxpayers no longer need to come directly to the nearest Tax Service Office. using the e-Filling system so as to further increase Taxpayer Compliance.

Conclusion

The results of this study indicate that (1) the application of the E-Filling System has a positive and significant effect on taxpayer compliance. This is evidenced by the results of the statistical t test yielding a significance value smaller than the level of significance, namely $0.015 < 0.05$. (2) understanding of the internet has a significant positive effect on taxpayer compliance. This is evidenced by the results of the statistical t test, which produces a significance value smaller than the level of significance, namely $0.001 < 0.05$.

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