

THE IMPLEMENTATION OF E-FILING SYSTEM EFFECTS ON TAXPAYER COMPLIANCE IN SUBMITTING ANNUAL SPT AT DGT REGIONAL OFFICES, NORTH SUMATRA I

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The level of taxpayer compliance is still low in submitting the Annual SPT. There are still many taxpayers who have not implemented or utilized the use of the e-filing system. The formulation of the problem is whether the application of the E-filing system has an effect on taxpayer compliance in submitting annual tax returns at the North Sumatra DGT Regional Office. The results of this study are based on simple linear regression analysis, the variable of the application of the e-filing system has a positive and significant effect on taxpayer compliance in submitting the Annual Income Tax Return in the Regional Tax Office of North Sumatra I. This can be proven by the Adjusted R Square value obtained by 0.869, which means that the effect of implementing the e-filing system on taxpayer compliance is 86.90%. The remaining 13.1% is influenced by other factors other than the factors used in this study. based on the results of the t test, the significance value of the hypothesis is smaller than the level of significance, namely $0.000 < 0.05$. This means that the implementation of the e-filing system has a significant effect on taxpayer compliance in the North Sumatra Regional Tax Office I.

Keywords : E-filling System, Obligation, Tax

1. INTRODUCTION

The According to Rochmat Soemitro (1988), taxes are state revenues that will be used for general financing of all government activities, even taxes are also one of the benchmarks for the success of a country's economy and play a major role in the administration of the state. This can be seen from the large percentage of tax revenue to the total state revenue in the APBN, as can be seen in the following table.

Table 1. The Role of Taxes on the State Budget

Year	Amount of APBN	Amount of Tax	Percentage
2015	1.761,60	1.379,90	78%
2014	1.668,60	1.232,10	74%
2013	1.529,70	1,192,91	78%
2012	1.311,42	1,032,60	78%
2011	1.169,91	878,68	75%

In connection with the important role of taxes in the administration of the state, the Directorate General of Taxes (DGT) as the agency authorized to collect tax revenues based on the Taxation Law has the duty to secure tax revenues. In the context of securing the tax revenue, the Directorate General of Taxes has made every effort to increase revenue from the tax sector and achieve the set target.

The Directorate General of Taxes takes two approaches to achieve success in securing state revenues, namely tax extensification and intensification activities. Tax extensification activities are intended to increase the number of registered taxpayers and increase taxpayer awareness of

fulfilling their tax obligations. While intensification taxation is intended to optimize tax revenue from taxpayers who have been registered as taxpayers (Miranda, 2012).

The addition of new taxpayers has the potential to boost state financial revenues from the tax sector. In the last four years, from 2012 to 2015, the number of registered taxpayers has increased as shown in the following table.

Table 2 Number of Taxpayers Registered at the North Sumatra Regional Tax Office I

	2012	2013	2014	2015	2016
1. WP Terdaftar	728.199	793.459	846.227	904.621	958.026
• Badan	54.861	62.111	66.224	70.666	75.333
• OP Non Karyawan	203.391	235.930	225.169	225.169	227.763
• OP Karyawan	469.947	495.418	562.039	608.786	654.930

Based on the table above, it can be seen that there has been an increase in the number of registered taxpayers from year to year. However, the increase in the number of registered taxpayers has not been able to optimize the targeted amount of tax revenue. This is because the increase in the number of registered taxpayers is not directly proportional to the level of tax compliance.

2. LITERATURE REVIEW

Awareness of paying taxes which is commonly called “tax compliance by taxpayers” is a very complex phenomenon that can be seen from many perspectives. Luigi Alberto Franzoni in Surya Manurung (2013) states that tax compliance is reporting income in accordance with tax regulations, reporting tax returns (SPT) and paying taxes on time.

According to the Directorate General of Taxes through its website, it is explained that e-filing is a method of electronically submitting Tax Returns (SPT) which is carried out online and in real time via the internet on the website of the Directorate General of Taxes (<http://www.pajak.go.id>) or electronic SPT service provider or Application Service Provider (ASP).

3. RESEARCH METHOD

Data collection techniques used in the study were questionnaires and documentation studies. The distribution of the questionnaire was done by the author making a list of questions given to respondents, namely employees who are registered at the Tax Service Office in the North Sumatra I Regional Tax Office, using a Likert scale in the form of a checklist. Questionnaires are given to taxpayers who have used the e-filing system registered at the Regional Tax Office of North Sumatra I. The questionnaire contains instructions for filling in to make it easier for respondents to answer questions. Documentation studies are carried out by taking data from the Directorate General of Taxes in the form of reports and from other sources, namely books, journals and previous research. In this study, the authors tested the data obtained from the respondents' answers received by using simple linear regression analysis with the SPSS program, namely looking at the effect of the independent variable, namely the implementation of the e-filing system on the dependent variable, namely taxpayer compliance. The regression model used can be formulated with the following equation

$$Y=a+bX+e$$

Where is:

$$Y = \text{Taxpayer Compliance}$$

- a = Number constant
- b = Regression coefficient
- X = Implementation of e-filing system
- e = disturbance's error

4. RESULTS AND ANALYSIS

The purpose of this study was to determine the effect of the implementation of the e-filing system on taxpayer compliance in the Regional Office of DJP North Sumatra I.

To obtain a linear regression model that meets the requirements, it is necessary to test the classical assumptions. After the conditions in the classical assumption test have been met, the next step is to perform statistical testing of the linear regression model and prove the hypothesis based on the test results.

Table 4.12. Summary of Hypothesis Test Results

Hypothesis Sig accept/reject ha Result

The effect of the implementation of the e-filing system on taxpayer compliance 0.000 0.05 Ha accept
The application of the e-filing system affects taxpayer compliance

Source: Data processed from SPSS,2017

Based on the results of data processing in this study as can be seen in table 4.12., it was obtained that the significant value of the hypothesis was 0.000 smaller than = 0.05 (5%) which means that the factor of implementing the e-filing system has an effect on taxpayer compliance in fulfilling their tax obligations.

This study shows that most of the taxpayers at the Regional Tax Office of North Sumatra I already understand and utilize the technology that has been facilitated by the Directorate General of Taxes. This may be due to continuous socialization by employees of the Regional Tax Office of North Sumatra I to various lines of society and community associations, although it may not have touched all levels of society. The results of this study can be strengthened through the data obtained from the Directorate General of Taxes as listed in table 4.13. below this.

Table 4.13. Ratio of Use of E-Filing System at North Sumatra Regional Tax Office I

Description 2014 2015 2016

Submission of Annual Income Tax Return for WP OP and Agency 224,485 258,089 268,866

WP Using

e-filing 32,192 60,556 164,802

E-filing Usage Ratio 14.34% 23.46% 61.29%

Source: Directorate General of Taxes

Based on the table above, it can be seen that there was a significant increase in the submission of Annual SPT using the e-filing system in 2016. Starting from 2015 which was only 23.46% to 61.29% in 2016. As for what caused an increase in the submission of Annual SPT with the e-filing system of 161% in 2016 was the issuance of Circular Letter of the Minister of Empowerment of State Apparatus and Bureaucratic Reform of the Republic of Indonesia Number 8 of 2015 dated December 31, 2015 concerning the Obligation to Submit Annual Income Tax Return of Individual Taxpayers by State Civil Apparatus/Members The Indonesian National Armed Forces/Police of the Republic of Indonesia through E-filing. This has caused

many taxpayers from the ASN, TNI and Polri circles who have been submitting Annual SPT manually to switch to using e-filing.

The e-filing system is considered to be able to provide convenience for taxpayers to fulfill their tax obligations in submitting Annual SPT regularly every year because Annual SPTs can be made easily with clear instructions and can be sent using the internet which can be accessed anywhere and anytime.

The results of the study indicate that the implementation of the e-filing system has a significant effect on taxpayer compliance. The better the implementation of the e-filing system by taxpayers, the better the level of compliance will be. The results of this study support the results of research conducted by Yesni Wirnilasari (2015) which concludes that the application of e-filing and tax knowledge has a significant effect on taxpayer compliance

5. CONCLUSION

Based on the test results in the study of the effect of implementing the e-filing system on taxpayer compliance with 50 taxpayers as respondents and after analyzing it first, it can be concluded that:

1. Based on a simple linear regression analysis, the variable of the implementation of the e-filing system has a positive and significant effect on taxpayer compliance in submitting the Annual Income Tax Return in the North Sumatra Regional Tax Office I. This can be proven by the Adjusted R Square value obtained at 0.869, which means that the effect of implementing the e-filing system on taxpayer compliance is 86.90%. The remaining 13.1% is influenced by other factors other than the factors used in this study.

2. Based on the results of the t test, the significance value of the hypothesis is smaller than the level of significance, namely $0.000 < 0.05$. This means that the implementation of the e-filing system has a significant effect on taxpayer compliance in the North Sumatra Regional Tax Office I.

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