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THE INFLUENCE OF E-FILING, E-SPT AND EDUCATION ONINDIVIDUAL TAXPAYER COMPLIANCE IN BOGOR RAYA

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Abstract

This study aims to determine the effect of e-filing e-SPT and education on individual taxpayer compliance registered in Bogor. This type of research uses a quantitative approach. Sampling using random sampling technique with a total sample of 85 respondents. The method of data collection is done by using a questionnaire method. The data analysis technique used in this research is multiple linear regression analysis techniques. The results showed that partially e-filing has an effect on individual taxpayer compliance. This is evidenced by thetcount value is greater than the ttable value (3.045> 1.989) with a significance level of 0.003.e - SPT has no effect on individual taxpayer compliance. This can be proven by obtaining t count less than t table (-1.230> 1.989) with a significance level of 0.222. Education affects individual taxpayer compliance. This is evidenced by obtaining tcount greater than ttable (3,824> 1,989) and a significance of 0,000. Meanwhile, simultaneously there is the effect of e-filing e-SPT and education on individual taxpayer compliance with the results of the calculations that have been done resulting in a value of Fcount> Ftable of (16.173> 2.71) with a significance value of 0.000 <0.05.

Keywords: *E - Filing, E - SPT, Education, Taxpayer Compliance*

INTRODUCTION

Problem lay in the implementation of taxation in the digital economy era, which was not only a challenge in Indonesia, but also a global topic of conversation. International cooperation, such as that carried out by various countries through the Organization for Economic Co-operationand Development (OECD) in 2017, highlights the need to transform tax systems to adapt to technological advances. The aim is to increase voluntary taxpayer compliance, with the hope of encouraging economic growth.

Prior to Law number 6 of 1983, the responsibility for calculating taxes lay with the tax authorities. With the implementation of the self-assessment system, taxpayers now have the obligation to calculate, pay and report their own taxes. Even though this system was adopted from the success of the United States tax authority, its implementation in Indonesia still faces several obstacles. Even though the DJP has provided facilities in the form of e-filing and e-SPT to make things easier for taxpayers, their compliance is still low. Even though this system providesconvenience, some taxpayers still choose manual SPT due to difficulties in using e-SPT and e-filing. Apart from that, the lack of education and outreach from the DJP regarding the rules and transparency of the use of tax money is also an obstacle in increasing taxpayer trust.

Lack of understanding of e-SPT and e-filing makes some taxpayers prefer to use manual SPT, even though digital systems can reduce data accumulation and speed up reporting. Therefore, the DGT seeks to provide education and counseling to increase taxpayers' understanding of the tax system and the importance of fulfilling tax obligations. Based on the reality that some taxpayers, especially individuals, have a low level of compliance in reporting taxes, this research was initiated to explore the influence of factors such as e-filing, e-SPT, and education on the level of compliance of individual taxpayers. With an in-depth understanding of these dynamics, this research can contribute to formulating effective solutions to increase

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taxpayer compliance in the digital economy era.

This research also notes that although the e-filing system has a positive and significant impact on individual taxpayer compliance, this does not apply to e-SPT (X2) which does not have a significant impact on the level of compliance. These results are in line with previous research which states that the implementation of e-SPT may still be faced with obstacles and a lack of socialization from the DJP. On the other hand, education shows a positive and significant influence on individual taxpayer compliance. Improved knowledge and understanding through education can increase taxpayer compliance, in accordance with previous findings. The level of tax education, which includes understanding tax provisions, is an important factor in reducing violations of tax regulations.

Therefore, this research was initiated to understand the extent of the influence of e-filing, e-SPT, and education on individual taxpayer compliance in the digital economy era. By exploring these factors, it is hoped that this research can provide valuable recommendations for the DGT and other interested parties in optimizing taxpayer compliance in the era of digital technology.

METHOD

There are two variables used in the research, the variables used are the independent (free) variable and the dependent (bound) variable. The variables used in this research are: e-filing which is measured using a Likert scale, e-SPT which is measured using a Likert scale, and education which is measured using a Likert scale. And the independent variable is taxpayer compliance as measured by a Likert scale.

The population used in this research is all taxpayers in Bogor. Sampling used a side purposive method and obtained 85 taxpayers from 110 respondents with the following table:

Table 1. Sample Determination

No	Description	Criteria	Respondent Criteri	Percentage
1	Status NPWP	Have a NPWP	85	77,3%
		Does not have a NPWP	25	22,7%
	Total	110	100%	
2	Location of KPP	KPP Pratama Bogor City	50	45,3%
		Cibinong Pratama KPP	35	32%
		Other	25	22,7%
	Total	110	100%	
3	Gender	Female	65	59%
		Male	45	41%
	Total	110	100%	
4	Respondents' age	21-25	93	84,5%
		26-30	9	8,2%
		31-35	1	0,9%
		Other	7	6,4%
	Total	110	100%	

The table presents a comprehensive snapshot of the respondents' demographic characteristics, segmented into various criteria. Among the notable findings are the majority of respondents possessing a NPWP (Taxpayer Identification Number) at 77.3%, with a smaller proportion without one at 22.7%. The distribution of respondents across different tax office locations, including KPP Pratama Bogor City and Cibinong Pratama KPP, provides insights into geographical representation.

Furthermore, the gender distribution indicates a slightly higher percentage of female participants (59%) compared to male participants (41%). Age-wise, a significant portion falls within the 21-25 age group (84.5%), with smaller percentages in the 26-30 age range (8.2%), and a minimal representation in the 31-35 age bracket (0.9%). Additionally, there are respondents

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outside these specified age ranges. These demographic details are crucial for understanding the

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composition of the respondent pool, enabling a more nuanced analysis of the research findings based on diverse criteria.

The data analysis method that will be carried out in this research is to carry out descriptive statistical analysis, classic assumption tests consisting of normality tests, multicollinearity tests, then hypothesis tests consisting of multiple linear regression analysis, t test, f test and coefficient of determination using tools. SPSS.

RESULTS AND DISCUSSION

Based on the table above, it can be seen that e-filing shows an average of 35, e-SPT is 35, education is 30 and taxpayer compliance is 25. This shows the implementation of e-filing, e-SPT and education carried out by the DJP for taxpayers in make tax payments.

Table 2. Descriptive statistics

Variable	size	Empiris
E-Filing	Minimum	22
	Mean	35
	Maximum	29
E-SPT	Minimum	23
	Mean	35
	Maximum	28,87
Education	Minimum	17
	Mean	30
	Maximum	24,59
WP Compliance	Minimum	16
	Mean	25
	Maximum	21

Source: Data Processing Results (2022)

Tabel 2 menguraikan statistik deskriptif dari empat variabel penelitian, yaitu E-Filing, E-SPT, Edukasi, dan Kepatuhan Wajib Pajak. Dalam konteks E-Filing, nilai rata-rata sebesar 29 dengan rentang antara 22 hingga 35 mencerminkan distribusi data penggunaan sistem pelaporan online. Sementara itu, variabel E-SPT menunjukkan mean sebesar 28.87 dengan rentang 23 hingga 35, menyoroti tingkat partisipasi dalam penggunaan Surat Pemberitahuan Tahunan secara elektronik. Edukasi, dengan mean 24.59 dan rentang 17 hingga 30, menggambarkan sejauh mana responden teredukasi mengenai aspek perpajakan. Terakhir, variabel Kepatuhan WP memiliki mean sebesar 21 dengan rentang 16 hingga 25, memberikan gambaran mengenai tingkat kepatuhan wajib pajak terhadap kewajiban perpajakannya. Statistik ini memberikan landasan untuk menganalisis pola dan hubungan antar variabel dalam konteks kajian mengenai pengaruh E-Filing, E-SPT, dan Edukasi terhadap Kepatuhan Wajib Pajak.

Dalam analisis statistik yang dilakukan terhadap data wajib pajak di Bogor Raya, uji normalitas Kolmogorov-Smirnov digunakan untuk mengevaluasi apakah distribusi data tersebut dapat dianggap normal. Dengan sampel sebanyak 85 data, nilai statistik Kolmogorov-Smirnov Z sebesar 1,169 dengan tingkat signifikansi 0,130. Hasil ini menunjukkan bahwa, pada tingkat signifikansi 0,05, data wajib pajak di Bogor Raya dapat dianggap berdistribusi normal. Uji normalitas ini memberikan gambaran mengenai karakteristik distribusi data yang menjadi dasar dalam analisis lebih lanjut terkait kepatuhan wajib pajak di wilayah tersebut. Meskipun demikian, penting untuk merinci variabel atau aspek apa yang diuji dalam konteks ini, apakah itu berkaitan dengan penggunaan layanan e-filing, tingkat edukasi, atau elemen lain yang berpotensi memengaruhi kepatuhan wajib pajak di Bogor Raya.

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Table 3. Data Normality Test

Kulmogorov-Sminorv	
N	85
Mean	0,000
St. Deviation	1,7455
Kolmogorov-Smirnov Z	1,169
Significance	0,130
Conclusion	0,05>0,130 = Normally distributed

Source: Data Processing Results (2022)

The Kolmogorov-Smirnov normality test which shows that taxpayer data in Bogor Raya can be considered normally distributed provides an important basis for understanding the distribution characteristics of the variables involved, such as use of e-filing services, education level, and level of taxpayer compliance. Understanding this normal distribution can be the basis for further analysis regarding the factors that influence tax compliance in the region.

With data distribution that can be considered normal, further research can focus on the relationship between these variables and the level of taxpayer compliance. For example, is there a correlation pattern between the level of taxpayer education and the use of e-filing services, and how are these factors related to the level of tax compliance in Bogor Raya? This understanding can provide deeper insight regarding efforts to increase tax compliance in the region, including potential strategies or educational programs that can be implemented to increase taxpayer understanding and participation in using electronic tax services.

Table 4. Multicollinearity Test

Variabel	**Collinearity Statistics**	
	Tolerance	**VIF**
E-Filing X1	0,461	2,171
E-SPT X2	0,280	3,577
Education X3	0,453	2,210

Source: Data Processing Results (2022)

Based on the table above, it can be concluded that the tolerance value of variables X1, Use of E-Filing (X1) and E-SPT (X2): The possibility of a relationship between these variables can be explained that taxpayers who use E-Filing (online tax reporting system) tend to also use E-SPT (Integrated State Revenue System) . This connection can reflect the comprehensive application of technology in the process of reporting and paying taxes by taxpayers in Bogor Raya. Influence of Education (X3) on E-Filing and E-SPT: Education related to the procedures for using E-Filing and E-SPT can influence the choice of taxpayers in Bogor Raya. If there are effective education programs, taxpayers may be more inclined to use both systems. Education can include usage guides, benefits of use, and practical steps in engaging with the system. The Effect of E-Filing (X1) and E-SPT (X2) on Taxpayer Compliance: In the context of taxpayers in Bogor Raya, the use of E-Filing and E-SPT can influence the level of taxpayer compliance. If the system is accessed and used well, taxpayers may be more likely to comply with their tax obligations. Education (X3) as a Determining Factor: Education can function as a determining factor that moderates the relationship between the use of E-Filing (X1) and E-SPT (X2) and taxpayer compliance. The better a taxpayer's level of understanding of how to use these systems (obtained through good education), the more likely they are to comply with their tax obligations.

The coefficient value of the Liquidity variable (X1) is 0.081, meaning that for every increase or decrease in Liquidity (X1), financial performance (Y) will increase by 0.081. The coefficient value of the Solvency variable (X2) produces a positive value of 0.053, which means that the level of financial performance has increased by 0.129. The coefficient value of the Profitability variable (X3) is obtained at 0.695, meaning that for every increase in the variable,

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financial performance (Y) under the influence of taxes will increase by 0.695. Furthermore, the results of testing this hypothesis are:

Table 5. T Value

Hypothesis	*B*	t value	t table	Sig.	Ket.
Does E-Filing (X1) have an impact on individual taxpayers (Y)	6.859	2.252		3.045	H1 : accepted
Does the E-SPT (X2) have any influence on individual taxpayers (Y)	.283	.093	.394	3.046	H2 : accepted
Does education (X3) have an influence on individual taxpayers (Y)	-.172	.140	-.204	-1.230	H3 : accepted
Does E-Filing (X1), E-SPT (X2), and Education (X3) have an influence on individual taxpayers (Y)	.447	.117	.499	3.824	H4 : accepted

Source: Data Processing Results (2022)

Based on table 5 above, it can be seen that the results of the t statistical test on variable This means that the e-filing system has an influence on individual taxpayer compliance. Which means Ha is accepted and H0 is rejected. Based on the table above, it can be seen that the results of the t statistical test on variable This means that the influence of the e-SPT system has no effect on individual taxpayer compliance. Which means Ha is rejected and H0 is accepted. Furthermore, it is known that the results of the t statistical test on variable This means that the education variable influences individual taxpayer compliance. Which means Ha is accepted and H0 is rejected. Based on the table above, it shows that the calculated F value > F table (16.173 > 2.71) and significance < 0.05 (0.000 < 0.05), it can be concluded that the influence of e-filing e-SPT and education simultaneously influences compliance. individual taxpayers.

Table 6. F Value

db Regresi	db Residual	F Table	F Value	Sig.
3	81	2,71	16,173	0,000

Source: Data Processing Results (2022)

Furthermore, based on the table above, it can be seen that the R2 value obtained is 0.351 and in percent form, namely 35.1%, thus it is stated that the influence of e-filing e-SPT and education has an effect on individual taxpayer compliance by 35.1% while the remaining 64, 9% is influenced by other factors not examined in this study.

Table 7. Coefficient of determination test

R	R Square	Adjusted R Square	Std. Error of the Estimate
0,612	0,375	0,351	1,77756

Source: Data Processing Results (2022)

Table 7 describes the results of the coefficient of determination test which is important for assessing the performance of the regression model. The coefficient of determination (RSquare) of 0.375 indicates that around 37.5% of the variation in the dependent variable can be explained by the combination of independent variables in this model. After adjusting for sample size and number of independent variables, the Adjusted R Square value of 0.351 provides a moreaccurate picture of how well this model can be applied to the general population. Although the model can provide a significant explanation of the variation, the Standard Error of Estimate of 1.77756 reflects the extent to which the model predictions can range from the true value. Therefore, further evaluation of the statistical significance of the regression coefficients and the basic assumptions of the regression is necessary to fully assess the reliability of this model.

The research findings confirm that the influence of the E-Filing variable (X1) on individual taxpayer compliance (Y) is partially significant. This conclusion is in line with the results of previous research by Agustiningsih (2016) and Nurlaela (2017), which showed the positive and

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significant impact of implementing E-Filing on individual taxpayer compliance. The positive response from respondents to the use of the E-Filing system for reporting taxes proves that the application of technology can speed up and increase the efficiency of the reporting process, which in turn can increase the level of taxpayer compliance.

The research results show that the E-SPT variable (X2) does not have a significant effect on individual taxpayer compliance (Y). This finding supports research by Azyarah (2017) and Pebrina (2020), which states that E-SPT does not have a significant impact on individual taxpayer compliance. This is caused by taxpayers' difficulties in understanding the use of the E-SPT application and the lack of adequate socialization from the Directorate General of Taxes (DJP), which has the potential to cause a lack of information regarding the methods and benefits of E-SPT.

Research findings show that the education variable (X3) has a partially significant effect on individual taxpayer compliance (Y). This conclusion is supported by the results of previous research by Handayani (2016) and Agustiningsih (2016), which show that the level of knowledge and understanding (education) has a positive and significant impact on taxpayer compliance. A high level of understanding regarding tax regulations can reduce violations of tax provisions and at the same time increase taxpayer compliance. Therefore, the level of tax education has a crucial role in increasing taxpayer compliance, because educated taxpayers have a better ability to report and pay their taxes.

This research reveals the positive impact of using E-Filing (X1) on the level of individual taxpayer compliance (Y). These findings reflect the high enthusiasm of respondents in adopting the E-Filing system to carry out their tax obligations. This means that the implementation of technology in tax reporting can be the key to increasing the efficiency and accuracy of the reporting process, thereby making a positive contribution to the level of taxpayer compliance.

On the other hand, the influence of E-SPT (X2) on individual taxpayer compliance (Y) was not proven to be significant in this research. These results are in line with previous research findings and indicate that even though E-SPT has been introduced as a reporting tool, taxpayers may still experience difficulties in understanding this application. Limited socialization and understanding of the benefits of E-SPT by the Directorate General of Taxes (DJP) could be the main factor behind the insignificant impact of E-SPT on compliance.

Furthermore, the finding that the education variable (X3) has a significant influence on the level of individual taxpayer compliance (Y) confirms the importance of education and understanding taxation in the context of compliance. A high level of tax education can reduce the level of violations and increase the level of taxpayer compliance, considering that a good understanding of tax rules and regulations can provide clarity to taxpayers. Therefore, steps to increase tax education by the DGT are expected to make a significant contribution in increasing individual taxpayer compliance.

CONCLUSION

Based on the results of the data analysis that has been carried out, it can be concluded as follows: There is a positive and significant influence of e-filing on individual taxpayer compliance; The implementation of e-SPT does not have a significant effect on taxpayer compliance; There is a positive and significant effect of education on taxpayer compliance.

Based on the results of the research and discussions that have been carried out, the author gives the following suggestions: Tax agencies as tax collectors from taxpayers must continue to improve the quality of electronic systems that can make things easier for taxpayers and increase socialization and education about taxation to the surrounding community so that the public can understand more broadly about taxes; It is hoped that future researchers can add other variables not used in this research as well as increase the number of samples and increase the number of KPPs that will be studied; It is hoped that taxpayers can take advantage of the system provided by the DJP, and always pay taxes on time.

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