Effect Self Assessment System, Use of E-Filing, and Tax Collection on Taxpayer Compliance with Taxpayer Awareness as an Intervening Variable

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ABSTRACT

This research is to examine the effect of self-assessment system, use of e-filing, and tax collection on taxpayer compliance with taxpayer awareness as an intervening variable. The population of this study is an individual taxpayer in Periuk Village. The Lemeshow formula that the researcher used and obtained a sample of 100 WPOPs. Accidental sampling (convenience sampling) became the chosen sampling technique. The data analysis technique used path analysis and the SPSS version 25 program. It was found that the variables of the use of e-filing, tax collection and taxpayer awareness partially did not affect taxpayer compliance, while the self-assessment system affected taxpayer compliance. And self-assessment system, use of e-filing, tax collection and awareness of taxpayers affect taxpayer compliance.

Keywords: SPT, tax receipts, forced letter, billing letter, DGT.

INTRODUCTION

In carrying out infrastructure development, of course it takes a lot of funds. The funds needed are partly sourced from taxes, which are a form of participation of individual or corporate taxpayers for the state and are forced based on the law, which are used for the prosperity of all Indonesian citizens. Realizing the role of taxes is very important with its function as a budget, increasing compliance in paying taxes is the government's main demand. (Hernawan et al., 2019).

One of the ways to optimize tax revenue is to implement a tax collection system with a self-assessment system. self-assessment system is a system that collects taxes where the authority of the taxpayer is to calculate, pay taxes, and report them as stated in Law Number 28 of 2007 concerning General Provisions and Tax Procedures.

As a tax management agency, DGT continues to make several changes to the administration system, such as making e-filing (Yanti & Hartono, 2019). DGT must conduct socialization in introducing a modern tax administration system so that tax revenues can be maximized as in (Sumantri et al., 2022) there was an increase after the socialization of filling out the SPT through *e-filing*. Some of the advantages of using *e-filing* are that it makes tax data more organized, so that it can simplify tax calculations, so it is hoped that *e-filing will* affect taxpayer compliance (Melatnebar et al., 2020).

Collection action is an action so that the tax guarantor or taxpayer pays the tax he owes with a warning letter, a forced letter, holding a confiscation and taking hostage (Ginting, 2018). Taxpayer awareness in the taxation function is needed to grow taxpayer compliance. Taxpayer awareness is where the taxpayer is aware of, and understands and then does taxation properly and voluntarily. In a study conducted by (Perdana & Dwirandra, 2020) taxpayer awareness got positive results on taxpayer compliance.

With the implementation *self-assessment system*, the use *of e-filing* and tax collection is expected to increase taxpayer compliance, especially individuals. Taxpayer compliance is a taxpayer who carries out his tax obligations sincerely, and there is a specified time limit. With increasing tax compliance, the state's income from taxes paid by taxpayers will increase.

LITERATURE REVIEW

Self Assessment System

According to (B. Ilyas, Wirawan; Richard, 2019) self-assessment system a tax levy by delegating 'authority' to taxpayers to calculate, to report their tax debts. Self-assessment The system does provide convenience, but its implementation also has consequences or weaknesses. The system requires an active role from within the taxpayer to pay his taxes.

Electronic Filling (e-filling)

The definition of e-filing is a method of submitting SPT through an online system through an application that has been appointed by the DGT. E-filing is a facility for filling out and reporting Notification Letters (SPT) electronically with an internet communication network (Pandiangan, 2014).

Tax Collection

In Law No.19 of 2000 concerning Amendments to Law No.19 of 1997 concerning Tax Collection, it defines a series of actions so that taxpayers pay off their tax debts by admonishing, collecting and notifying forced letters, carrying out confiscations, and auctioning confiscated goods.

Taxpayer Compliance

Taxpayer compliance where the taxpayer is willing to carry out his tax obligations in accordance with the applicable law (Tyas, 2021). Taxpayer compliance is the extent to which the taxpayer carries out his tax obligations according to the existing laws(Hernawan et al., 2019).

Taxpayer Awareness

According to (Brata et al., 2017) taxpayer awareness is a situation where taxpayers are aware of, and comply with existing tax provisions and are willing and willing to pay their tax obligations.

RESEARCH METHODS

Researchers used quantitative methods which obtained data from questionnaires distributed online in this study.

Population

Population is the total number of subjects who have certain characteristics to be studied and conclusions can be drawn. The population in this study is individual taxpayers in the Periuk Village area.

Sample

The Lameshow formula is used to determine the sample, because the total population is not known. The Lemeshow formula is as follows :

$$n = \frac{z^2 p \, (1-p)}{d^2}$$

Description:

n = Number of samples

z = Standard value = 1.96

p = 0.5

d = alpha (0.10) or sampling error = 10%

The sample obtained is 96 respondents then rounded up to 100 respondents.

Measurement Method

1. Descriptive Statistics

According to (Sugiyono, 2016) Descriptive statistics are statistics for analyzing existing data, after that interpreting existing data to be used as information.

2. Data Quality Test

    a. Validity Test

    Stating that the questionnaire distributed is valid or not. Said to be valid or valid must meet the following criteria :

      a. If the value of r > 0.1966 = valid.

      b. If the value of r > 0.1966 = valid.

    b. Reliability Test

    State whether a questionnaire is reliable or reliable. With the results of Cronbach's Alpha > 0.60, it means that the questionnaire is reliable, if < 0.60 it means it is not reliable.

3. Classical Assumption Test

    a. Normality Test

Stating that the data obtained are normal or abnormal, using the One-Sample Kolmogorov-Smirnov , namely the Asymp. Sig. (2-tailed) > 0.05 means normal distribution, if < 0.05 means not normal.

b. Multicollinearity Test

Is there a correlation between independent variables? With the following conditions, the value of VIF < 10, there is no multicollinearity, if > 10 there is multicollinearity.

c. Heteroscedasticity Test

To find a regression model there is an inequality of variance from the remainder of an observation first to later and seen from the *scatterplot graph.* Based on the following:

    a) If you make a certain pattern, then identify heteroscedasticity.

    b) If you make a clear pattern, then the points are spread above and below on the Y axis, then there is no heteroscedasticity.

d. Autocorrelation Test

Reveal whether there is a correlation in period t with the confounding error in period t-1 (previous) in the regression model. With the provisions, if d < dL means positive autocorrelation, if d > dU means there is no positive

autocorrelation, and dL < d < dU means the test is not convincing.

4. Path Analysis

According to (Ghozali, 2018) Path analysis is a regression analysis that presents a causal relationship between predetermined variables, so that path analysis is the development of multiple linear regression analysis.

5. Multiple Linear Regression Test

Stating the magnitude of the influence of the independent variable on the dependent variable.

Regression equation model I :

$$Z = a + b_{11}X1 + b_{12}X2 + b_{13}X3$$

Description :

Z   : Taxpayer Awareness

a   : Constant

X1   : Self Assessment System

X2   : Use of e-filing

X3   : Tax Collection

b11, b12, b13 : Regression coefficient

Regression Equation Model II :

$$Y = a + b_{21}X1 + b_{22}X2 + b_{23}X3 + b_1Y$$

Description:

Y   : Taxpayer Compliance

a   : Constant

X1   : Self Assessment System

X2   : Use of e-filing

X3   : Tax Collection

b21, b22, b23 : Regression coefficient

6. Hypothesis Test

a. Coefficient of Determination Test (R^2) for the ability of a regression in describing the independent variables. Judging by the value of Adjusted R Square , if $R^2 = 0$ it indicates that the independent variable and the dependent variable are not found to have an effect. Meanwhile, the value of R^2 is almost worth one indicates the strong influence of the independent variable on the dependent variable.

b. F test

is useful to find out if the independent variable has a simultaneous effect on the dependent variable, as seen from the Analysis of Variance (ANOVA) with a significant level of 0.05. Using the following hypothesis criteria :

a) $F_{penelitian}$ > F_{table}, then Ha is accepted.

b) $F_{penelitian}$ < F_{table}, then Ha is rejected.

c. t test

Finding the effect of the independent variable with the dependent variable. To test the null hypothesis (H0) the criteria are :

a) The value of t_{hitung} > the value of t_{table}, then Ha is accepted.

b) The value of t_{hitung} < the value of t_{table}, then Ha is rejected.

RESULTS AND DISCUSSION

Descriptive Statistics

	N	Min	Max	Mean	Std. Deviation
Total_X1	100	5	25	20.42	3.950
Total_X2	100	11	25	21.73	2.902
Total_X3	100	8	25	19.33	4.447
Total_Y	100	5	25	20.80	3.570
Total_Z	100	14	25	20.42	3.156
Valid N	100				

1. Descriptive Statistical Results

Variables in the research conducted by researchers are self-assessment system, use of e-filing, tax collection, taxpayer compliance, and taxpayer awareness are intervening variables.

Table 1

Results of Descriptive

Source: processed primary data, 2021

In Table 1, the following results are obtained:

a. The self-assessment system got a low score of 5, a high score of 25, a mean of 20.42 and a std.dev of 3.950.

b. The use of e-filing got a low score of 11, a high score of 25, a mean value of 21.73 and a std.dev of 2,902.

c. Tax collection got a low score of 8, a high score of 25, a mean value of 19.33 std.dev of 4,447.

d. Taxpayer compliance gets value. low value of 5, high value of 25, mean value of 20.80 and std.dev of 3,570.

e. Taxpayer awareness got a low score of 14, a high score of 25, a mean value of 20.42 and a std.dev of 3.156.

2. Data Quality Test

a. Validity Test

Table 2

Validity Test Results Self Assessment System

	X1.1	X1.2	X1.3	X1.4	X1.5
Pearson Correlation	.785	.812	.872	.867	.807

Source: processed primary data, 2021

Results table 2, indicatorsvariable self-assessment system gives valid or valid results, because r count > r table of 0.1966.

Table 3

Hasil Uji Validitas Penggunaan e-filing

	X2.1	X2.2	X2.3	X2.4	X2.5
Pearson Correlation	.801	.838	.851	.835	.813

Source: processed primary data, 2021

Results table 3, variable indicator the use of e-filing gives valid or valid results, because r count > r table of 0.1966.

Table 4

Validity Test Results Tax Collection

	X3.1	X3.2	X3.3	X3.4	X3.5
Pearson Correlation	.636	.880	.875	.889	.892

Source: processed primary data, 2021

Results of table 4, indicators of tax collection variables obtained valid results, because r count > r table of 0.

Table 5

Validity Test Results Taxpayer Compliance

	Y1	Y2	Y3	Y4	Y5
Pearson Correlation	.856	.814	.816	.791	.820

Source: processed primary data, 2021

Results of table 5, indicator variable taxpayer compliance gives incorrect or valid results, because r count > r table of 0.1966.

Table 6

Validity Test Results Taxpayer Awareness

	Z1	Z2	Z3	Z4	Z5
Pearson Correlation	.585	.793	.870	.841	.685

Source: processed primary data, 2021

Results of table 6, the indicator of taxpayer awareness variable gives valid or valid results, because r count > r table of 0.1966.

b. Reliability Test

Table 7

Reliability Test Results X1

Reliability Statistics

Cronbach's Alpha	N of Items
.886	5

Source: processed primary data, 2021

The results of table 7 found Cronbach's Alpha 0.886, meaning reliable.

Table 8

Reliability Test Results X2

Reliability Statistics

Cronbach's Alpha	N of Items
.883	5

Source: processed primary data, 2021

The results of table 8 found *Cronbach's Alpha* 0.883, meaning reliable.

Table 9

Reliability Test Results X3

Reliability Statistics

Cronbach's Alpha	N of Items
.895	5

Source: processed primary data, 2021

The results of table 9 found Cronbach's Alpha 0.895, meaning reliable.

Table 10

Hasil Uji Reliabilitas Y

Reliability Statistics

Cronbach's Alpha	N of Items
.876	5

Source: processed primary data, 2021

The results of table 10 found *Cronbach's Alpha* 0.876, meaning reliable.

Table 11

Reliability Test Results Z

Reliability Statistics

Cronbach's Alpha	N of Items
.813	5

Source: processed primary data, 2021

The results of table 11 found *Cronbach's Alpha* 0.813, meaning reliable.

3. Classical Assumption Test

    a. Normality Test

Table 12

Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	2.19887415
Most Extreme Differences	Absolute	.039
	Positive	.039
	Negative	-.037
Test Statistic		.039
Asymp. Sig. (2-tailed)		.200[c,d]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Source: processed primary data, 2021

In table 12, Asymp. Sig.(2-tailed) is found to be 0.200. Means, the data is normal.

    b. Multicollinearity Test

Table 13

Multicollinearity Test Results

Coefficients[a]

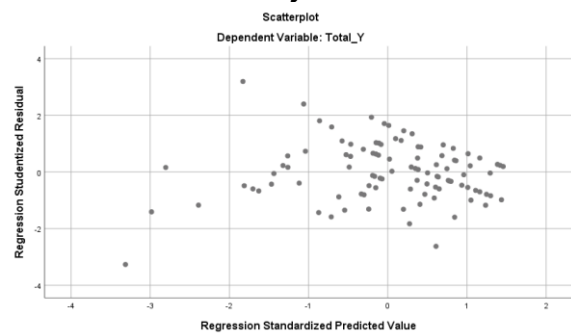| Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Total_X1	.758	1.319
	Total_X2	.642	1.557
	Total_X3	.653	1.532
	Total_Z	.485	2.061

a. Dependent Variable: Total_Y

Source: processed primary data, 2021

Table 13 with a tolerance value of > 0.1 and a VIF value of < 10, meaning that there is no multicollinearity.

    c. Heteroscedasticity Test

Figure 1
Heteroscedasticity Test Results

Source: processed primary data, 2021

In the image above, the distribution of data points is spread above and below or between the number 0, and no pattern is formed (widen then narrowed). So, there is no heteroscedasticity.

    d. Autocorrelation Test

Table 14

Durbin Watson Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.714	.509	.489	2.553	1.891

Source: processed primary data, 2021

Autocorrelation is said to be non-existent, if DU < DW < (4-DU), where (4-DU) is 2.2418. If entered into the equation is 1.758 < 1.891 < 2,241. Means, free from autocorrelation.

4. Path Analysis Test

Effect XY through Z gets the value:

- X1-ZY: the effect given by X1-Z is 0.231. From the calculation, the value of direct influence < from indirect effect, it shows that X1-ZY has a significant effect.

- X2-ZY : the effect given by X2-Z is 0.310. From the calculation obtained, the value of direct influence < from indirect effect, it shows that X2-ZY has a significant effect.

- X3-ZY : the effect given by X3-Z is 0.366. From the calculation obtained, the value of direct influence < from indirect effect, it shows that X3-ZY has a significant effect.

5. Multiple Linear Regression Test

Table 15

Multiple Linear Regression Test Results Model 1

		B	Beta
1	(Constant)	3.873	
	Total_X1	.583	.645

Total_X2	.178	.144
Total_X3	.060	.075

a. Dependent Variable: Total_Y

Source: processed primary data, 2021

Regression equation model I:

Z = 3.873 + 0.645X1 + 0.144X2 + 0.075X3

The regression coefficient of the independent variable significantly affects the dependent variable. That is, if the self-assessment system, the use of e-filing, and tax collection, the taxpayer compliance variable also increases.

Table 16

Multiple Linear Regression Test Results Model 2

		B	Beta
1	(Constant)	1.564	
	Total_X1	.184	.231
	Total_X2	.338	.310
	Total_X3	.259	.366
	Total_Y	.132	.149

a. Dependent Variable: Total_Z

Source: processed primary data, 2021

Regression Equation Model II :

Y = 1,564 + 0,231X1 + 0,310X2 + 0,366X3 + 0,149Y

The regression coefficient of all independent variables significantly affects the dependent variable (taxpayer awareness). That is, if the self-assessment system, the use of e-filing, tax collection, and taxpayer compliance, the taxpayer awareness variable also increases.

6. Hypothesis Testing

a. Coefficient of Determination Test (R^2)

Table 17

Results of the Coefficient of Determination (R^2)

Model Summary[b]

Model	R	R Square	Adjusted R Square
1	.714[a]	.509	.489

a. Predictors: (Constant), Total_Z, Total_X1, Total_X3, Total_X2

b. Dependent Variable: Total_Y

Source: processed primary data, 2021

Where R square in the calculation results is 0.489 or 48.9%, so it can be concluded that the results obtained are 48.9% taxpayer compliance variable is influenced by the self-assessment system, the use of e -filing, tax collection and taxpayer awareness. Meanwhile, 51.1% is the remainder that is affected by other variables not examined in this study.

b. F test

Table 18

F Test Results

ANOVA[a]

Model		F	Sig.
1	Regression	24.649	.000[b]
	Residual		
	Total		

a. Dependent Variable: Total_Y

b. Predictors: (Constant), Total_Z, Total_X1, Total_X3, Total_X2

Source: processed primary data, 2021

Significant value in ANOVA results, which is < 0.05. The ANOVA test in table IV.23 produces a significant level of 0.000,

so it can be said to have an influence on the dependent variable.

c. t test

Table 19

t Test Results

Coefficients[a]

Model		t	Sig.
1	(Constant)	1.092	.277
	Total_X1	4.386	.000
	Total_X2	4.046	.000
	Total_X3	4.759	.000

a. Dependent Variable: Total_Z

Source: processed primary data, 2021

From the results of table 19 shows the results:

a. X1-Y obtained 0.000 < 0.05. Thus, self-assessment system significantly influences taxpayer compliance.

b. X2-Y obtained a value of 0.302 > 0.05. Thus, the use of e-filing does not significantly affect taxpayer compliance.

c. X3-Y obtained a value of 0.847 > 0.05. Thus, tax collection does not significantly affect taxpayer compliance.

d. ZY obtained a value of 0.138 > 0.05. Thus, taxpayer awareness does not significantly affect taxpayer compliance.

CONCLUSIONS AND RECOMMENDATIONS

It is concluded that the self-assessment system affects taxpayer compliance with a significant value of 0.000 < 0.05. The use of e-filing, and tax collection have no effect on taxpayer compliance with a significant level of 0.000 > 0.05. And mandatory awareness has no effect on taxpayer compliance with a significant level of 0.000 > 0.05. self-assessment system, the use of e-filing, and tax collection have a significant effect on taxpayer awareness at a significant level of 0.000 < 0.05. With path analysis, the resulting self-assessment system affects taxpayer compliance through taxpayer awareness, the use of e-filing affects taxpayer compliance through taxpayer awareness, and tax collection also affects taxpayer compliance through taxpayer awareness.

From the conclusions above, for future researchers to make more in-depth research and expand the scope of research. Then, for individual taxpayers, they are increasingly aware of how important it is in paying their tax payable, and the Directorate General of Taxes is increasingly paying attention to the perceived obstacles to taxpayers, because there are still many who do not understand and are aware of taxpayer compliance.

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