

Descriptive Quantitative Analysis Of The Influence Of Digital Spt On Taxpayer Compliance

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ABSTRACT

The government needs to act pro-actively, namely making real efforts to increase public awareness of paying taxes, including by innovating digital tax services. The existence of a digital SPT is expected to be a positive signal for increasing public participation in paying taxes. The research method is descriptive quantitative, which is to analyze respondents' answers to a number of questions related to digital SPT and tax compliance. There are 100 units of analysis registered as taxpayers at the Tanah Abang 2 tax office, Central Jakarta. The results of the study state that digital SPT has an impact of 0.632 on awareness of paying taxes. This implies that digital innovation in the field of taxation is a real step that the public has responded positively, so that the tax participation rate has increased drastically.

Keywords: Digital SPT/ E-SPT, Tax Compliance, Taxpayer, Tax Service Office

INTRODUCTION

Taxes play an important role in the APBN. This is because taxes are the main revenue in the APBN in Indonesia. Without revenue from the tax sector, development in Indonesia will not run because the large costs required will not be covered by foreign aid and loans. The Indonesian government has made great efforts to increase revenue from the tax sector, one way to do this is by carrying out *Tax Reform*, namely the renewal of the tax system (Agustiningsih & Isroah (2016). *Tax Reform* has been implemented since 1983, as amended by Law No. 9 of 1994 and Law Number 16 of 2000 concerning General Provisions and Tax Procedures, the tax collection system in Indonesia changed from *official assessment system* to a *self assessment system*(Sarunan, 2016).

self-assessment adopted in the tax system in Indonesia requires taxpayers to be responsible for calculating, reporting and paying their taxes (Hardiningsi &

Yulianawati, 2011). This form of accountability can be seen from the accuracy of the data presented in the Notification Letter (SPT), without any attempt to manipulate the nominal and source of income. This accountability is then manifested in the form of compliance in submitting a tax return (SPT) in a timely manner to the Tax Service Office where the taxpayer is registered (Nurlis & Ariani, 2020). However, the problem faced by taxpayers in Indonesia is that the public is not ready to apply a *self-assessment system* because of the insufficient knowledge of taxation, awareness, and honesty of taxpayers. As a consequence, the Directorate General of Taxes is obliged to provide services, supervision, guidance, and application of tax sanctions.

Table 1. Tax Revenue

Year	Revenue Target	Realization Tax Revenue	Presentation Tax Revenue
2011	528 trillion	515.73 trillion	97.61%
2012	661.4 trillion	649.042 trillion	98.12%
2013	1,016.2 trillion	873.9 trillion	99 ,3%
2014	1,139.32 trillion	1.021.8 trillion	100.5%
2015	1,139.32 trillion	1,099.9 trillion	96%

Source: Directorate General of Taxes 2016, 2020

In five In the last year, state revenue from the tax sector has increased every year, although it has not met the target expected by the government. However, this increase in tax revenue needs to be appreciated and evaluated so that in the future it can meet the tax revenue target set by the government. One way that can be done is to improve services in terms of reporting tax returns (SPT), so as to increase the interest of taxpayers in submitting their tax returns (Harianto, et, al., 2020).

In improving tax services, the Directorate General of Taxes provides facilities to taxpayers in terms of reporting tax returns (SPT). In accordance with article 6 paragraph (2) of the Law on General Provisions on Tax Procedures (UU KUP) it is stated that SPT can be submitted in other ways. Related to the regulation of the Directorate General of Taxes (DGT) No. KEP-47/PJ/2008 and KEP-06/PJ/2009, another method has been determined, namely electronically, which is now known as Electronic Notification Letter (E-SPT). E-SPT is an application created by the Directorate General of Taxes to be used by taxpayers in reporting their SPTs to make it easier and less paper-consuming (*peperless*). The use of the e-SPT application has many conveniences for taxpayers because the submission of SPT is done quickly and safely because the attachment is in

the form of *flaskdisk/CD/diskette* (Aliah, 2020). Tax calculation also becomes faster and more precise because it uses a computer system. After filling out the e-SPT, the taxpayer only needs to print the SPT master form and sign it then come to the Tax Service Office to submit the master form along with the filled e-SPT file using *flaskdisk/CD/diskette media*.

With this system, it will be easier for taxpayers to fulfill their obligations without having to queue at Tax Service Offices so that they feel more effective and efficient. In addition, the sending of Tax Return (SPT) data can be done anywhere and anytime, both at home and abroad, not depending on office hours and can also be done on holidays and without the presence of a Tax Officer (24 hours in 7 days). , where the data will be sent directly to *the data base* of the Directorate General of Taxes with internet facilities (*on-line*) which is channeled through one or several Application Service Providers (ASP). This solution will help reduce the costs and time required for taxpayers to prepare, process and report the tax return to the tax office correctly and on time. as well as support to the Tax Service Office in terms of accelerating the receipt of tax return reports and streamlining administrative activities, data collection (data accuracy), distribution and filing of tax returns (SPT).

This explanation is in line with the results of Damayanti and Fauzi's (2015) research which states that e-SPT is one of the suggestions that makes it easier for taxpayers to report SPT, so that it can provide an understanding of taxes that have an impact on satisfaction and increase taxpayer compliance.

Furthermore, Purba, et, al. (2020) research results which state that e-SPT has a positive and significant effect on taxpayer compliance, either partially or simultaneously. Lingga also explained that e-SPT can encourage public confidence in tax administration in Indonesia because it has the characteristics of being easy, fast and safe and able to organize corporate tax data in an accountable and systematic manner.

Then the results of research by Handayani and Noviari (2016) stated that the evaluation of e-SPT proved able to increase the positive perception of taxpayers in submitting the annual SPT so that it also had an impact on increasing taxpayer awareness. In other words, the awareness of taxpayers to pay taxes is getting better and they tend to be willing to report their tax payments for one year (Lubis & Putri, 2020).

According to the results of research Mentayani and Rusmanto (2015) explain that the provision of facilities for taxpayers in submitting tax returns such as e-SPT plays an important role in the tax system in Indonesia to be able to successfully achieve the expected target in generating optimal tax revenue and also provide satisfaction with Taxpayers because it helps Taxpayers in carrying out their tax obligations.

THEORETICAL BASIS

In order to support the passage of tax modernization, the utilization and application of the E-SPT is continuously developed so that all work processes and services run well, smoothly, quickly and accurately. According to Pandiangan in Abdul Khamid (2015:4) E-SPT is the submission of SPT in digital form to the KPP electronically or by computer media.

According to the Directorate General of Taxes Number 6/PJ/2009 E-SPT is a tax return and its attachments in digital form and reported electronically or using computer media used to assist taxpayers in reporting the calculation and payment of taxes owed in accordance with the provisions of the regulations. current regulation. As for the determination of the E-SPT indicator, the author refers to the research journal Ita Salsalina (2015:5), which suggests that there are six parameters that can be used to measure the E-SPT variable, namely:

1. Practicality.
2. Ease of Data Recording.
3. Ease of Use.
4. Ease of Calculation.
5. Security.
6. Ease of Reporting.

In reality, there are still many Indonesians who are reluctant to pay taxes, with various backgrounds and different reasons, but one thing for sure is the lack of public awareness to participate in nation building (Adnyana & Yuesti, 2020). This condition cannot be faulted, considering that the government's participation is still very minimal to involve the people in the process of determining the state budget so that people understand the functions and benefits of the taxes they pay.

The definition of compliance in terminology means obeying, obeying, and being disciplined towards orders/rules and so on, obedient taxpayers are taxpayers who are obedient in fulfilling and carrying out tax obligations in accordance with the applicable provisions in tax laws. Mardiasmo (2016) states that tax compliance is a taxpayer trying to understand and understand the tax law so that he regularly pays taxes correctly. In other words, tax compliance is a climate of compliance and awareness of fulfilling tax obligations which is reflected in a situation where taxpayers understand and try to understand all provisions of tax laws and regulations, fill out tax forms completely and clearly, calculate the amount of tax owed correctly. and pay taxes on time. The indicators for compliant taxpayers refer to the Regulation of the Minister of Finance No. 74/PMK.03/2012 are as follows:

1. Understanding tax provisions
2. Punctual in paying taxes
3. Timely in reporting SPT
4. Calculating taxes correctly
5. Not in arrears

METHOD

The research will be conducted on individual taxpayers at Tanah Abang 2 KPP which is located at Jalan KH Mas Mansyur No. 71 Tanah Abang - Central Jakarta. The research method uses a quantitative approach to descriptive analysis and linear regression. The number of taxpayers who became respondents amounted to 100 with a simple random sampling technique. The research instrument used a questionnaire with a Likert scale. The research stages consist of descriptive analysis, validity test, reliability test, classical assumption test and hypothesis testing.

RESULTS

Descriptive Analysis of Taxpayer Compliance

The results of descriptive analysis show where each Taxpayer Compliance indicator This shows that at a certain level of compliance from the lowest to the highest, taxpayers are generally obedient in paying taxes, although there are some taxpayers who

are still not compliant. Where the compliance problem arises because of a discrepancy between the legal provisions and the fact that the written positive law is obeyed or not obeyed. The law requires proportional harmony between social control by the authorities, awareness of citizens and the fact that positive law is obeyed.

Furthermore, the problem of non-compliance is caused by the lack of knowledge of taxpayers about the law. No.28/2007, concerning the Third Amendment to Law No. 6/1983 concerning General Provisions and Tax Procedures, and the implementing regulations. Therefore, in an effort to further increase taxpayer awareness, the government continues to improve its services, one of which is by launching the E-SPT program as a form of facilitating taxpayers in their tax reporting, which shows that taxpayers are tax-compliant people. As for the determination of the E-SPT indicator, the author refers to the research journal Ita Salsalina (2015:5), which suggests that there are six parameters that can be used to measure the E-SPT variable, namely:

1. Practicality.
2. Ease of Data Recording.
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5. Security.
6. Ease of Reporting.

Descriptive Analysis of E-SPT Facilities

Table 2. Descriptive Analysis of E-SPT Facilities

NO	Statement	SS	S	RR	TS	STS
		5	4	3	2	1
1.	E-SPT application makes taxpayers practical in reporting annual SPT	12	52	31	4	1
2.	E-SPT makes it easier to record SPT reporting Annually	7	51	37	4	1
3.	Using the E-SPT Application is easy	9	46	41	3	1
4.	The E-SPT application has features that make it easier to calculate the tax payable	5	49	40	5	1
5.	The E-SPT application has a good level of security	5	50	38	6	1
6.	The existence of the E-SPT application makes it easier for taxpayers to report their annual SPT	3	16	65	14	2
	Total	41	264	252	36	7
	Average	7	44	42	6	1

Source: Research data, 2020

The results of the above analysis show respondents' responses regarding E-SPT, where each of these indicators shows at a certain level from the lowest to the highest, which in general, taxpayers perceive the application of E-SPT as easy and facilitate the submission of annual SPT, thus taxpayers are listed as obedient taxpayers.

From the table regression analysis, it is known that the regression equation $Y = a + bx$, namely Taxpayer Compliance (Y) = 7,973 + 0.632(E-SPT Facility), then it can be explained as follows:

1. Constant Value (7,973)

This means that even if there is no E-SPT facility, taxpayers will still have compliance to pay taxes, with a statistical value of 7,973.

2. The coefficient value (0.632)

means that the E-SPT facility has an effect on growing taxpayer compliance by 0.632.

3. The t-count value (8.074)

The t-count value above is greater than the t-table, namely $8.074 > 1.984$, meaning that there is a positive effect of the x variable on y, with the interpretation that if the E-SPT facility variable increases by one unit, the taxpayer compliance variable increase.

4. Sig value (0.00)

The significance value in this study is less than 0.05, meaning that the findings in this study with a sample of 100 can explain the phenomena that exist in Tanah Abang KPP 2.

Based on the findings above, the formulation of the problem and the hypothesis proposed in the study This is proven to reject H_0 and accept H_a , so it can be said that there is an effect of the E-SPT Facility on taxpayer compliance at KPP Tanah Abang 2, and these results can be generalized to the phenomena that exist in KPP Tanah Abang 2.

CONCLUSION

The results of the distribution of the questionnaire prove that the compliance of taxpayers at KPP Tanah Abang 2 is perceived as quite good, this is evidenced by the number of respondents who answered agree as many as 46 people.

The results of the questionnaire distribution prove that in general the E-SPT application is perceived by taxpayers to provide convenience in terms of tax reporting with a questionnaire value of 44 respondents agreeing.

The results of the regression analysis prove that the E-SPT Facility variable has a positive and significant effect on the taxpayer compliance variable of 0.632, so reject H_0 and accept H_a .

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