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INFLUENCE OF TAX PAYER'S BEHAVIOR ON APPLICANTS E- FILLING SYSTEM ON REPORTING EFFICIENCY INDIVIDUAL TAX PAYER SPT WITH TAXATION SOCIALIZATION AS MODERATION VARIABLES

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ABSTRACT
The aim of this research is to determine the influence of Taxpayer Behavior regarding the Implementation of the E-Filing System on the Efficiency of Individual Taxpayer SPT Reporting with tax socialization as a Moderating Variable. The research methodology used is an associative approach to look for relationships or influences between one variable and other variables. To obtain the necessary data, the author carried out data collection activities by distributing questionnaires. The data presented is in the form of quantitative data, namely testing and analyzing the data by calculating numbers and then drawing conclusions from the test. In this research, the object studied was the East Medan Pratama Tax Office with a population of 159,558 people and a sample of 100 people obtained using the Slovin formula. The results of this research show that Taxpayer Behavior has a positive and significant effect on SPT Reporting Efficiency, the E-Filing System has a positive and insignificant effect on SPT Reporting Efficiency, Tax Socialization has a positive and significant effect on SPT Reporting Efficiency, Taxpayer Behavior has a positive and significant effect on SPT Reporting Efficiency through Tax Socialization, the E-Filing System has a positive and significant effect on SPT Reporting Efficiency through Tax Socialization.
Keywords: E-Filing System, SPT Reporting Efficiency, Taxpayer Behavior, Tax Socialization.

INTRODUCTION

Taxes are the largest and most important source of income to sustain a country's economy. Therefore, the ratio of taxpayer compliance is expected to increase as the year progresses. However, in fact, the compliance ratio until 2020 still has not reached the target set at 80% of the 19 million people registered as taxpayers (Kontan.co.id Jakarta, 2021). Tax potentials continue to be maximized by the government in order to raise tax revenue levels by reforming the system. overall taxation, tax extensification, and tax intensification. In 2021, the government's efforts finally paid off because the tax compliance ratio met the target set at 80%, still the same as in previous years. The ratio of taxpayer compliance regarding reporting an annual notification letter (SPT) in 2021 is 84% (Wildan, 2022). Low realization in tax revenue, one of which is caused by the problem of low compliance of taxpayers in carrying out their obligations as taxpayers. Compliance is important in realizing tax revenue targets. Refer to the regulation of the Directorate General of taxes No. Per-02/PJ / 2019, the government launched a reform of the tax system by changing the tax collection system to self assessment from the previous official assessment. One form of reform of this system is the implementation of a modern administrative system called e-filing (Directorate General of taxes, 2019).

E-Filing is an online and real-time SPT reporting system via the internet. Implementation E-of this E-filing systemreally requires a good understanding of the system by taxpayers. Therefore, the better the understanding of taxpayers regarding the system provided by the Directorate General of taxes, the desire and compliance in reporting annual tax returns through E-Ffiling will increase. Through the e-filing system and support for understanding the system by taxpayers, it is expected that the public will be more compliant in paying and reporting annual tax returns. To support the understanding of taxpayers related to the E-Filing system, the government seeks to provide tax socialization, namely guidelines and reporting stages with E-the E-Fi ling system. Therefore, the researcher will test related to the socialization of taxation as a relationship moderator on the understanding of e-filing and taxpayer compliance by applying SEM-PLS. E-Filing has a very important role to obtain taxpayer compliance. The statement is in line with Sentanu & Budiartha's (2019) Research which states that the more taxpayers use E-Filling, the more the level of taxpayer compliance increases. In the last two years, when viewed from the growth of tax return reporting, tax compliance in Indonesia grew in a positive direction huntil March 31, 2020, the incoming tax return increased by 7.8% compared to the same period in 2020. This increase occurs in line with the digitalization of tax administration in Indonesia. However, ten percent of the number of taxpayers who report tax returns still do not take advantage E-of E-filing (Source: Ministry of Finance of the Republic of Indonesia, 2021). In order to generate income from the tax sector, the taxpayer must be aware of the need to accurately and completely fulfill his tax obligations. so that the economic and social limitations of society can ultimately be minimized. The purpose of the government in issuing this e-filing system is in fact not utilized by taxpayers to the maximum. E-filing is not a means to facilitate the filling of tax returns, but taxpayers can use it as a means of penyampain SPT means taxpayers do not have to set aside time to come and wait for the queue at the tax office to submit tax returns (Noviandini, 2012). Another thing that makes taxpayers not take advantage of e-filing to the fullest is related to the security and confidentiality of taxpayer personal data in the online system. Security can be defined that the use of the information system is safe or in other words the risk of theft of user data is very low, while the confidentiality associated with taxpayer data is guaranteed confidentiality, ie no third party can access taxpayer personal data without the knowledge of the taxpayer.

The Tax Office of Pratama Medan Timur is one of the working units of the Directorate General of taxes located in the DGT Regional Office Building North Sumatra I Lt. I and Lt. IV, Jl. I Like Your Majesty.17A, A U R, Kec. Medan Maimun, Medan City, North Sumatra 20151. Tax return submission using E-Filing is also applied at the East Medan Pratama Tax Office. The following number of registered individual taxpayers and the number of individual taxpayers who use E-Filing at the East Medan Pratama Tax Office can be seen in the following table :

Table 1. Submission of WPOP Annual Tax Returns via E-Filing at the Medan Timur Pratama Tax Office

Year	2018	2019	2020	2021	2022
registered Individual Taxpayer	123.218	123,218	130,097	145,092	152,109
159,558 Individual Taxpayer reporting annual tax	return 44,639 51,191	51,091	45,519	42,336	Individua l
Taxpayer reporting E-Filing	36,389	35,018	33,959	40,578	39,892

Source: KPP Pratama Medan Timur year 2023

In 201, 8 taxpayers registered with KPP Pratama Medan Timur amounted to 123,218 while taxpayers who reported their tax returns only amounted to 44,639, and taxpayers who reported and paid using E-Filing only amounted to 36,389. In 201, 9 taxpayers registered with KPP Pratama Medan Timur increased to 130,097 and those who reported their tax return also increased to 51,191, but those who reported using E - Filling decreased to 35,018. In the year 2020 WP registered on KPP Pratama Medan Timur has increased to 145,092, but WP who reported SPTnya decreased to 51,091, as well as those who report using E-Filing decreased to 33,959. In 2021 WP registered at KPP Pratama Medan Timur experienced a significant increase of 152,109, but WP who reported their tax return decreased by 45,519, while those who reported using E-Filling experienced a large increase in se40,578. And in 20222, WP registered on the East Medan Pratama KPP Timur increased by 159,558, but WP who reported his tax return decreased by 42,336, as well as those who reported using E-Filling decreased by 39,892. From these data it can dibe concluded that the behavior of WPOP in reporting tax returns is still low, until now the awareness of taxpayers in carrying out their tax obligations is still low and this is one of the factors that cause not the maximum tax revenue in Indonesia. The application of the e-filing system is described by Lado and Budiantara (2018) as a way or method of using the system used to deliver electronically implemented by the Directorate General of taxes. So, the meaning of the application of the e-filing system is the utilization of the tax administration system to report a notification letter (SPT) online and in real time.

Formulation Of The Problem

1. How does taxpayer behavior affect the efficiency of Individual Taxpayer tax return reporting at KPP Pratama Medan Timur?
2. How does the implementation of the E-Filling system affect the efficiency of Individual Taxpayer tax return reporting at KPP Pratama Medan Timur?
3. How does Tax socialization affect the efficiency of Individual Taxpayer tax return reporting at KPP Pratama Medan Timur?

4. How does taxpayer behavior affect the efficiency of Individual Taxpayer tax return reporting by tax socialization as a moderation variable in KPP Pratama Medan Timur?
5. How does the application of the E-filing system affect the efficiency of Individual Taxpayer tax return reporting by tax socialization as a moderation variable in KPP Pratama Medan Timur?

Research Objectives

Based on the formulation of the problem above, the purpose of research that can be formulated is to:

1. To determine thebehavior of taxpayers affect the efficiency of individual taxpayer tax return reporting on KPP Pratama Medan Timur.
2. To find outthe application of E-Filling system affects the efficiency of individual taxpayer tax return reporting at KPP Pratama Medan Timur.
3. To determine the effect of tax socialization on the efficiency of mandatory tax return reportingafor individuals on KPP Pratama Medan Timur.
4. To determine thebehavior of taxpayers affect the efficiency of individual taxpayer tax return reporting with socialization of taxation as a variable of moderation in KPP Pratama Medan Timur.
5. To find outthe application of E-filing system affects the efficiency of individual taxpayer tax return reporting with socialization of taxation as a moderation variable in KPP Pratama Medan Timur.
   Theoretical Studies

Factors affecting the behavior of taxpayers

According to (Rahayu, 2018) states that the characteristics of taxpayer knowledge about the following factors that affect taxpayer behavior, are:

1) Culture
2) Socialization
3) Ekonomi

These factors are explained by (Daeli, 2019) culture is defined as a set of fundamental beliefs, attitudes and behaviors that a person acquires from members of society, family and other important institutions. Cultural changes in the family are also part of this culture. As for the basic values of taxpayers in question according to (Yasa & Prayudi, 2019), namely integrity is always striving to improve ourselves in all fields to be and provide the best. Integrity is thinking, saying, acting, and behaving well and correctly. Synergy is creating and maintaining beneficial internal collaborative relationships and aligned partnerships with stakeholders to produce useful and quality work. On the other hand, social class is defined as a relatively stable and orderly structure in society in which people share common beliefs, desires and behaviors.

Benefits Of Using E-Filing

According to (Wahono, 2019) the Directorate General of taxes website lists seven benefits of the E-FiLling system feature. among them:

1. Notification letter (SPT) can be delivered immediately, safely, and at any time.
2. Not expensive and free at the time of submission of notification letter (SPT).
3. Computer calculations. accurate due to the use of the system
4. Since the notification letter (tax return) is in a wizard format, it is easy to complete it.
5. The Data provided by the taxpayer is always complete since the completed notification letter (SPT).
6. environmentally friendly by reducing the use of paper
7. Complementary documents (photocopy of form 1721 A1/A2 or withholding proof of Income Tax (PPh)tax payment letter (SSP) 3rd sheet of Income Tax article 29Special power of Attorney, calculation of Income Tax (PPh) payable for taxpayers of marital property and / or have their own Taxpayer Identification Number (NPWP), photocopy Proof of Zakat payment) does not need to be sent again unless requested by the Tax Office through an Account Representative (AR).

How To Use E-Filing

The website of the Directorate General of taxes outlines three main actions that can be taken to successfully implement. electronic filing system. The first two stages are only carried out once, but the third stage is carried out every time a notification letter is sent (Wahono2019). The following are the components of each phase:

1. Submit an e-FIN application to the Local Tax Office, which is the tin for e- FiLling customers.
2. Register as a taxpayer E-FiLling on the website. Directorate General of taxes no later than 30 calendar days after receiving the e-FIN.
3. Submission of annual income tax notification letter for individual taxpayers through the website of the Directorate General of taxes (DGT), berikut four steps of the procedure :
   a. Fill out the E-SPT on the e-Filing application on the website of the Directorate General of taxes (DGT).
   b. Request a verification code for e-SPT submission, which will be sent via email or SMS.
   c. Send a notification letter (SPT) online by filling in the verification code.

E-SPT status notification and electronic receipt will be provided to the taxpayer via email. 6 Indicators Of E-Filing System Implementation. The application of the e-filing system is described by Lado and Budiantara (2018) as a way or method of using the system used to deliver electronically implemented by the Directorate General of taxes. So, the meaning of the application of the e-filing system is the utilization of the tax administration system to report a notification letter (SPT) online and in real time.

The following is the conceptual framework in this study :

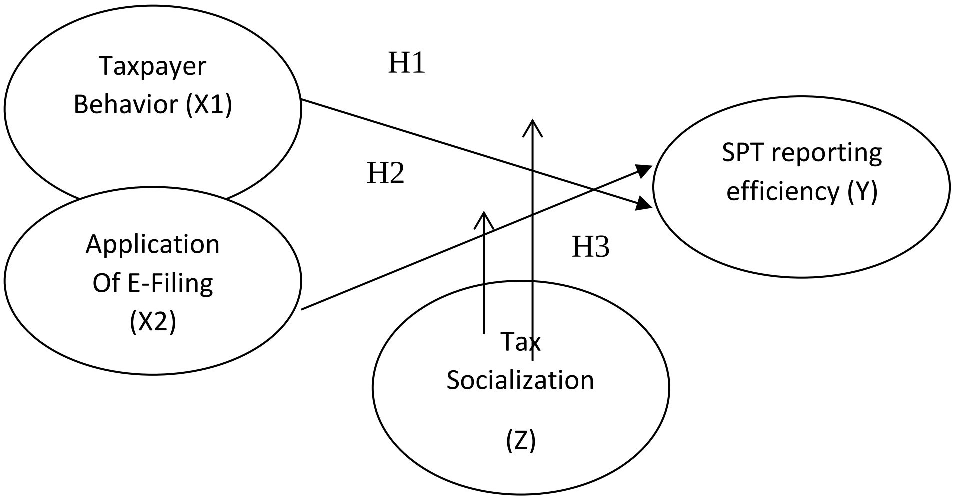


Figure 1. Conceptual Framework Konseptual

METHODS

Data analysis in this study using Partial LeastSquare (PLS) method with SmartPLS as an analysis tool of this study, PLS can be used on any type of data scale (nominal, ordinal, interval, ratio) as well as more flexible assumption requirements. PLS is also used to measure the relationship of each indicator to its construct. SEM allows analysis between several dependent variables and independent variables directly. SEM includes statistical techniques used to build and test statistical models that are usually in the form of cause-and-effect models. In SEM with PLS the value of the latent variable is estimated according to the linear combination of manifest variables associated with the latent variable and treated to replace the manifest variable. There are several reasons that cause PLS to be used in. In this section, the author will discuss the results of testing the research model that has been formulated in this study, where the model in this study was developed to determine the effect of taxpayer behavior on the application of e-filling system on the efficiency of individual taxpayer tax return reporting with socialization of taxation as a variable of moderation. The analysis of the research model is carried out through 2 stages, namely the analysis of the measurement model (outer model analysis) in the form of validity and reliability tests, as well as structural model analysis (inner model analysis). Dalam bentuk pengujian r-squared, pengujian predictive relevance serta analisis jalur (path coefficient).

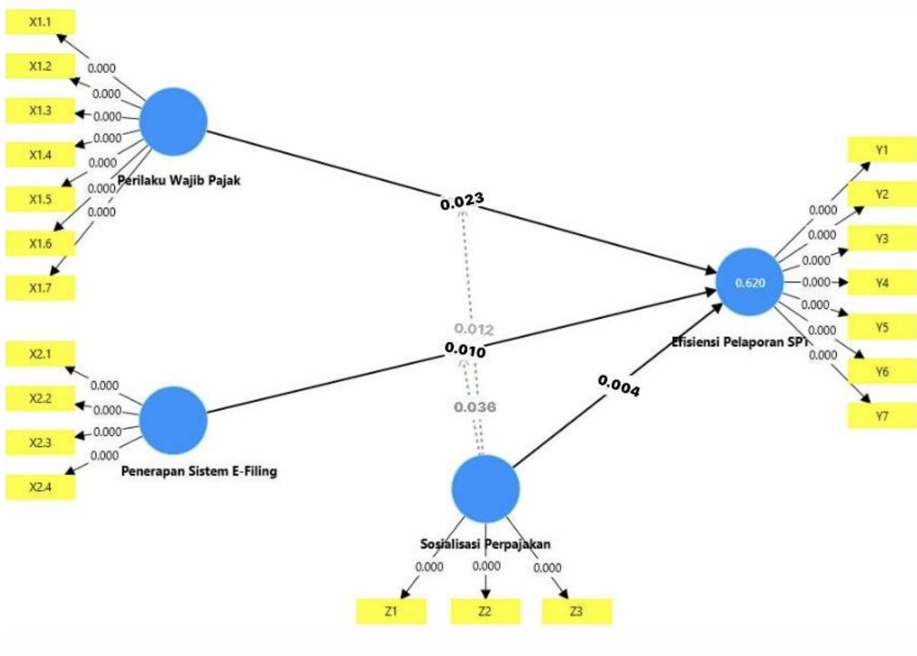
RESULTS

T Asfor the path coefficient analysisthat has been shown and described in Table 4.2.32.3 above, it can be concluded that all hypotheses proposedin this study are accepted, which details of the results of hypothesis testing that has been done in this study are shown in Table 4.2.42.4 below.

Table 2. Hypothesis Testing Results

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
Penerapan Sistem E-Filing -> Efisiensi Pelaporan SPT	0.266	0.381	0.141	2.576	0.010
Perilaku Wajib Pajak -> Efisiensi Pelaporan SPT	0.284	0.321	0.134	2.282	0.023
Sosialisasi Perpajakan -> Efisiensi Pelaporan SPT	0.122	0.218	0.072	2.855	0.004
Perilaku Wajib Pajak x Sosialisasi Perpajakan -> Efisiensi Pelaporan SPT	0.069	0.053	0.131	1.156	0.012
Penerapan Sistem E-Filing x Sosialisasi Perpajakan -> Efisiensi Pelaporan SPT	-0.231	0.028	0.126	0.865	0.036

Source: SEM PLS Processed Results (2024)



DISCUSSION

Explanation of Discussion 1

The effect of taxpayer behavior on the efficiency of individual taxpayer tax return reporting on KPP Pratama Medan Timur

Based on the hypothesis test, Petaxpayer behavior PE positive and significant effect on the efficiency of Pereport SPT Individual Taxpayer. Paying taxes is a form of participation insupporting the development of the country, meaning that by paying taxes, the community contributes to supporting and facilitating the process of development and progress of the country. Taxes paid by the public are used by the government to finance various public projects and services such as infrastructure, education, health, security, and various other development programs.

Explanation of Discussion 2

The effect of e-Filing System implementation on the efficiency of Individual Taxpayer tax return reporting at KPP Pratama Medan Timur

Based on the hypothesis test, the application of E-Filing system has a positive and insignificant effect on the efficiency of Individual Taxpayer tax return reporting. The e-filing system helps people mencalculate taxes quickly and accurately, meaning that the use of the e-filing system allows taxpayers to calculate and report their taxesmore quickly and accurately. In addition, the use of the e-filing system makes it easier for someone to fill in their tax data, ensuring that all the necessary information is recorded completely and validated correctly, moreover, some registered taxpayers are office employees so it is easy to understand the use of E-Filing. E-filing guides users through the process of filling in data, reducing the possibility of errors, and ensuring that the data entered is in accordancewith applicable regulations to improve efficiency in reporting annual tax returns (SPT). With e-filing, the tax reporting process becomes easier and more efficient, reducing errors, and speeding up processing by tax authorities.

Explanation of Discussion 3

The effect of tax socialization on the efficiency of Individual Taxpayer tax return reporting at KPP Pratama Medan Timur

Based on the hypothesis test, socialization of Taxation berpengaruh has a positive and significant effect on the efficiency of Individual Taxpayer tax return reporting. Theeducation and counseling initiative organized by the government aims to encourage public awareness and compliance in paying taxes, especially on KPP Pratama Medan Timur, which in turn also helps improve efficiency in reporting annual tax returns (SPT). In addition, initiatives to educate the public about taxes need to be carried out regularly as tax-related rules and procedures change frequently. By conducting regular socialization, the government can ensure that taxpayers and the general public remain aware of and up to date with the latest developments in the tax system, so that they can properly fulfill their obligations and update their knowledge of applicable tax procedures.

Explanation of Discussion 4

The effect of taxpayer behavior on the efficiency of individual taxpayer tax return reporting by socialization of taxation as a moderation variable in KPP Pratama Medan Timur

Based on the hypothesis test, taxpayer behavior has a positive and significant effect on the efficiency of tax return reporting that is moderated by tax socialization. With the socialization of taxation, taxpayers will better understand how to report taxes electronically. Taxpayers must also have a tin as the identity of the taxpayer in exercising their tax rights and obligations. Tax officials should periodically provide guidance to taxpayers by providing video procedures for reporting tax returns electronically, providing guidebooks, so that they know that reporting taxes electronically is easy so that taxpayers will be responsible for reporting their taxes on time .

Explanation of Discussion 5

The effect of the application of the E-Filing System on the efficiency of reporting tax returns taxpayers Personal with the socialization of taxation as a variable moderation in KPP Pratama Medan Timur

Based on the hypothesis test, the application of e-Filing systemhas a positive spirit and is significant to the efficiency of tax return reporting which is moderated by tax socialization. Some taxpayers have difficulty in understanding the latest tax system that is based on technology, especially for those who find it difficult to understand technology such as taxpayers who are aged over 45 years so that assistance is needed by incentives in understanding the procedures for operating the system. E-filing is present to facilitate taxpayers in reporting their tax obligations so that taxpayers do not need to come directly to the tax office to report their tax obligations. Taxpayers who have received tax socialization are expected to get new information about the application of the e-filing system which will make taxpayers know the usefulness and procedures for using the system.

CONCLUSION

Based on the results of research and discussion that has been stated previously on "the influence of taxpayer behavior on the application of the E-Filing System on the efficiency of Individual Taxpayer tax return reporting with the socialization of taxation as a variable of moderation" it can be concluded as follows:Taxpayer behavior has a positive and significant effect on the efficiency of individual taxpayer tax return reporting at KPP Pratama Medan Timur.The E-Filing system has a positive effect on the efficiency of Individual Taxpayer tax return reporting at KPP Pratama Medan Timur. Socialization of Taxation has a positive and significant effect on the efficiency of Individual Taxpayer tax return reporting at KPP Pratama Medan Timur. Taxpayer behavior has a positive and significant effect on the efficiency of individual taxpayer tax return reporting through tax socialization at KPP Pratama Medan Timur. The E-Filing system has a positive and significant effect on the efficiency of Individual Taxpayer tax return reporting through tax socialization at KPP Pratama Medan Timur.

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