E-ISSN 2985-7910

Proceeding Medan International Conference Economics and Business

Volume 1, Year 2023

"Entrepreneurship on Global Economics Development in the Era of Society 5.0"

Analysis Report of e-SPT PPh 21 on Salaries of Permanent Employees at the Administrative DPRD of the North Sumatra DPRD

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ABSTRACT

e-SPT is an annual tax report by taxpayers using an electronic system. Reporting of e-SPT is an obligation by taxpayers that must be fulfilled as taxpayers who report their annual taxes. The research objective was to determine the effect of taxpayer awareness and tax knowledge on taxpayer e-SPT reporting. The research sample is the permanent employees of the administration bureau of DPRD North Sumatra totaling 120 people. The secondary data of the research uses related references and the primary data is obtained by distributing questionnaires to the research sample. The data analysis tool used multiple linear regression with the help of the SPSS version 23 application. The results showed that partially taxpayer awareness, tax knowledge had a significant effect on e-SPT reporting and tax sanctions had no effect. Simultaneously the three variables have a significant effect on e-SPT reporting for employees of the administration bureau of the North Sumatra DPRD office.

Keywords: taxpayer awareness, tax knowledge, tax sanctions, and taxpayer e-SPT PPh article 21 reporting.

INTRODUCTION

Income tax (PPh) article 21 according to Law number 36 of 2008 is withholding tax on income in connection with work, services or activities in whatever name and in whatever form received or accrued by domestic individual taxpayers. Definition of a taxpayer according to Law Number 28 of 2007 article 1, a taxpayer is an individual or entity, taxpayers, and collectors, who have tax rights and obligations in accordance with the provisions of tax laws and regulations (Hanum, 2018). Income tax (PPh) is a tax imposed on income tax objects as stipulated in the income tax law which is imposed on individuals or entities on income received or accrued in a tax year. Income Tax (PPh) article 21 is a withholding tax imposed on income received by a domestic Individual Taxpayer (WPOP) which is one of the sources of state revenue with the aim of stabilizing the country's economy.

Indonesia is a country that has used a self-assessment collection system that requires taxpayers to know all the flow of fulfilling their tax obligations. Therefore, tax knowledge is very important for a taxpayer to have because Indonesia adheres to a self-assessment system, where the government gives trust to taxpayers to calculate, deposit and report their own tax obligations. (Nadya Regina Louis, 2021) in recent years, the Directorate of Taxes has made many changes to improve the quality of services that aim to make it easier for taxpayers to complete their tax obligations as well as improve the tax administration system in Indonesia. One of the steps taken according to the Directorate General of Taxes for. Improving tax compliance is the digitization of tax services through the provision of online tax applications that can be accessed through the Directorate General of Taxes (DGT) website, also known as electronic notification letters (e-SPT).

with the enactment of the new system, namely, the self-assessment system, taxpayers must be active in carrying out their tax obligations, starting from registering themselves as taxpayers, calculating, paying, and reporting their taxpayers through notification letters (SPT) (Dinar Aryanti, 2020). Tax knowledge is very important in implementing a self-assessment system. Knowledge of taxation is the basis for the current system to operate. Knowledge of taxation is closely related to taxpayer compliance (Dinar Aryanti, 2020). Taxpayers are said to have good tax knowledge if they have adequate knowledge of the applicable system with no confusion in implementing the applicable system (paying, calculating and reporting).

Taxpayer compliance is the fulfillment of tax obligations carried out by taxpayers in order to contribute to today's development which is expected in its conception to be voluntarily given (Saragih F, 2017). High awareness of the taxpayer is an important factor in the implementation of the self-assessment system. Individual Taxpayer Compliance (WPOP) can also be influenced by the awareness and understanding of the taxpayer himself. Tax compliance, namely compliance with tax rules and regulations, which includes compliance with filling out forms, reporting, and paying taxes (Dewi & Merkusiwati, 2018). the absence of an increase in tax compliance by the public can threaten government activities aimed at the welfare of the community itself. Paying attention to this, the researcher feels that it is necessary to conduct research with the title Analysis of e-SPT PPh 21 Reporting on Salaries of Permanent Employees in the DPRD of North Sumatra

METHOD

The type of research used in this research is qualitative research. This research was conducted at the Administrative Bureau of the North Sumatra DPRD office which is located at Jln.Imam Bonjol No.5 Petisah Tengah, Medan. The scope of this study focuses on discussing the factors that influence the reporting of e-SPT PPh article 21 for permanent employees in the Administration Bureau at the DPRD office of North Sumatra.

The data collection technique used in this research is primary data collection. Primary data is data that is generated or obtained directly from the source without any intermediaries from anywhere. This primary data was obtained from distributing questionnaires to permanent employees in the administration bureau at the North Sumatra DPRD office.

Data Analysis Techniques using descriptive statistical analysis are methods related to the collection and presentation of a data set so as to provide useful information. Furthermore, to determine the effect of the independent variable (X) on the dependent variable (Y) using multiple linear regression analysis. Three independent (free) variables, namely, awareness of the taxpayer (X1), knowledge in the field of taxation (X2), and tax sanctions (X3) with one dependent variable (tied) namely reporting income tax article 21(Y). In general, the formulation of multiple regression can be written as follows:

$$\boxed{Y = a + b1X1 + b2X2 + b3X3 + e}$$

Information :
Y = PPh article 21 reporting a = constant value
b1,b2,b3 = regression coefficient of each independent variable
X1 = awareness of the taxpayer
X2 = knowledge in the field of taxation
X3 = tax sanctions
e = errors

RESULT AND DISCUSSION

Regression analysis is used to measure the influence between the independent variables and the dependent variable. Multiple linear regression is a regression model that involves more than one independent variable. Multiple linear regression analysis was carried out to determine the direction and how much influence the independent variables have on the dependent variable.

Table 1. Multiple Linear Regression Test Results

	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	-1,475	1,087		- 1,357	,179
mandatory awareness (x1)	,381	,073	,328	5,231	,000
Knowledge taxation (X2)	,280	,069	,291	4,060	,000
tax sanctions (X3)	,430	,068	,453	6,318	,000

Source: data processed by researchers, 2022

Based on table 1. the table presented above can be interpreted as the relationship between the independent and dependent variables as follows:

1. the variable of taxpayer awareness has a coefficient value of 0.381 and is positive, meaning that if there is an increase of one point in the variable of taxpayer awareness it is suspected that it can increase the variable reporting e-SPT PPh article 21 by 0.381.
2. the tax knowledge variable has a coefficient value of 0.280 and is positive, meaning that if there is an increase of one point in the taxpayer awareness variable it is suspected that it can increase the e-SPT PPh article 21 reporting variable by 0.280.
3. the tax sanction variable has a coefficient value of 0.430 and a positive value, meaning that if there is an increase of one point in the taxpayer awareness variable it is suspected that it can increase the e-SPT PPh article 21 reporting variable by 0.430.

Hypothesis testing

T test

Partial hypothesis testing (t test) was conducted to test the hypothesis of a study regarding the effect of each independent variable partially on the dependent variable. In testing the hypothesis it can be said to be significant when the value of tcount>t table. In obtaining the t table, it is necessary to know the degree of freedom (df) for the t test of a study, thus the degree of freedom (df) = n-k in this case (n) is the number of samples and also (k) is the number of research variables, namely the dependent variable and independent variable. Df = 80-4 = 76 then the t table in this study is 1.991. So the hypothesis testing can be said to be significant if the tcount value is greater than 1.991. Based on the data in table 1. above it can be concluded as follows:

1. The taxpayer awareness variable (X1) shows a significance value of 0.000 <0.05 with a tcount value of 5.231 indicating >1.991 indicating that (X1) has a significant effect on e-SPT PPh reporting article 21 Taxpayers at the Administrative Bureau of the DPRD office North Sumatra (h1) accepted.
2. The tax knowledge variable (X2) shows a significance value of 0.000 <0.05 with a tcount value of 4.060 indicating >1.991 indicating that (X2) has a significant effect on e-SPT PPh reporting article 21 Taxpayers at the Administrative Bureau of the DPRD Sumatra office North (h2) is accepted.
3. The tax penalty variable (X3) shows a significance value of 0.000 <0.05 with a tcount X3 value of 6.315 indicating >1.991 indicating that (X3) has a significant effect on e-SPT PPh reporting article 21 Taxpayers at the Administrative Bureau of the DPRD Sumatra office North(h3) is accepted.

Coefficient of Determination

The coefficient of determination is also called R square which describes how far the data can be explained by independent data. R square is between 0-1 with the condition that the closer to 1 (one) means the better. The value of R squared (R2) is used to assess how much influence the independent variables have on the dependent variable. The following presents the results of the coefficient of determination as follows:

Table 2. Determination Coefficient Test Results Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,878[a]	,771	,762	1,995

Source: data processed by researchers, 2022

a. Predictors: (Constant), tax sanctions (X3), taxpayer awareness (X1), tax knowledge (X2)
b. Dependent Variable: e-SPT(Y) reporting
From the results of the data in table 2. above, the determination coefficient value R2 = 0.762 means that e-SPT PPh article 21 reporting can be explained by the variables of taxpayer awareness, taxpayer knowledge, and tax sanctions of 76.2% while the remaining is 23. 8% can be explained by other factors outside the scope of the research variables. The results of the study also show that the value obtained from the calculated R-square is 0.771, which indicates that the value is close to 1, which indicates that the independent variable has an effect on the dependent variable in this study.

DISCUSSION

Explanation of Discussion 1

Effect of Taxpayer Awareness on e-SPT PPh Reporting article 21

Based on the partial statistical test results from research data the significance value for the taxpayer awareness variable (X1) is 0.000 which indicates a significance value of less than 0.05. So it can be stated that the variable of taxpayer awareness (X1) has a significant effect on e-SPT reporting. The results of this study are in line with research conducted by (Luh Putu Santi Krisna Dewi, Ni Ketut Lely Aryani Merkusiwati, 2018) which concluded that taxpayer awareness has a significant effect on compliance with taxpayer e-SPT reporting. Taxpayer awareness is very necessary so that tax obligations by taxpayers can be carried out in accordance with the provisions that have been in force. Then the hypothesis is accepted. Taxpayer awareness is a condition where the taxpayer knows, recognizes, appreciates and complies with the applicable tax provisions and has the sincerity and desire to fulfill his tax obligations. With the current tax system, namely the self-assessment system where the collection system gives confidence to taxpayers to calculate and report their tax debts. Therefore taxpayer awareness is a very important aspect for taxpayers to be able to carry out their tax obligations. The higher the awareness of the taxpayer, the more obedient the taxpayer is in carrying out his tax obligations (Herry Susanto, 2012).

The Effect of Tax Knowledge on Reporting of e-SPT PPh origin 21

Based on the partial statistical test results from the research data the significance value is 0.000 which indicates a value less than 0.05. So it can be stated that the tax knowledge variable (X2) has a significant effect on e-SPT reporting. The results of this study are in line with research conducted by (Tirza Yulianti, Endang Satyawati, 2021) tax knowledge has a positive and significant effect on taxpayer e-SPT reporting. Tax knowledge is something that must be owned by taxpayers so that taxpayers can easily carry out their tax obligations. Then the hypothesis is accepted. Tax knowledge is an important factor that can influence taxpayer compliance behavior in reporting SPT by taxpayers (Yee et al, 2017). Tax knowledge is a process in which taxpayers understand and know about regulations and laws as well as tax procedures and apply them to carry out tax activities such as paying taxes, reporting tax returns, and so on. If someone has tax knowledge and also understands taxation, there will be an increase in compliance with tax obligations by taxpayers (Abdul Kadir, 2018).

Effect of Tax Sanctions on Reporting of e-SPT PPh article 21

Based on the partial statistical test results from the research data the significance value is 0.000 which indicates a value less than 0.05. So it can be stated that the tax penalty variable (X3) has a significant effect on e-SPT reporting. In this study, the tax penalty variable has a significant effect on e-SPT reporting. This result is in line with the results of research conducted by (Luh Putu Santi Krisna Dewi, Ni Ketut Lely Aryani Merkusiwati, 2018) in his research which stated that tax sanctions affect the reporting of e-SPT PPh article 21. Then the hypothesis is accepted. Imposition of tax sanctions. Enacted to create taxpayer compliance aims to provide a deterrent effect so as to create taxpayer compliance in carrying out their tax obligations. The provision of burdensome sanctions for taxpayers aims to provide a deterrent effect so as to create tax compliance. the thing that is of great concern is the effort to increase taxpayer awareness by imposing criminal sanctions in the field of taxation (Bawazier, 2011).

Effect of Tax Awareness, Tax Knowledge, Tax Sanctions on E-Spt PPh Article 21 Reporting

Based on the results of the study on the F test, simultaneously the results of the s test obtained an Fcount value of 85.266 which indicates a value greater than 2.725 with a significance value indicating that the value is less than 0.05, namely 0.000. This shows that the regression model from the data in this study is feasible to use to predict taxpayer e-SPT PPh article 21 reporting. With that in mind, it can be stated that the independent variables in this study, namely taxpayer awareness (X1), tax knowledge (X2), and tax sanctions (X3) simultaneously have a significant effect on the dependent variable, namely e-SPT PPh reporting article 21, so the hypothesis be accepted.

IMPLICATIONS

The results of the study show that partially taxpayer awareness and tax knowledge have a significant effect on the taxpayer's e-SPT PPH reporting article 21. This shows that the taxpayer awareness and tax knowledge of the research respondents is high, so the respondent's e-SPT article 21 reporting will also be high. While tax sanctions partially have no effect, this shows that respondents have no concerns in terms of reporting e-SPT article 21 taxpayers. So that awareness and knowledge are factors that influence the reporting of e-SPT article 21 respondents. And as a whole the variables studied have R2 = 0.762 which means that the variables of taxpayer awareness, tax knowledge, and tax sanctions affect the e-SPT PPh article 21 reporting variable by 76.2% and the remaining 23.8% is influenced by other factors outside of research.

Conclusion

Partially the results of the study show that taxpayer awareness and knowledge of taxation have a significant effect on e-SPT PPh reporting of article 21 taxpayers at the Administrative Bureau of the DPRD office of North Sumatra. Meanwhile, tax sanctions have no significant effect. Simultaneously the results of the study show that taxpayer awareness, tax knowledge, and tax sanctions have a significant effect on the taxpayer's e-SPT PPh reporting at the Administrative Bureau of the DPRD office of North Sumatra.

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