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The Effect of E-Filing System Implementation on Taxpayer Compliance with Information Technology Mastery as a Moderation Variable at Kpp Pratama Meulaboh

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ABSTRACT

This study aims to examine and analyze the effect of the e-filing system on taxpayer compliance at KPP Pratama Meulaboh with information technology as a moderating variable. Research data were obtained from questionnaires distributed to taxpayer respondents using the Accidental Sampling method. The population is individual taxpayers, employees and non-employees at KPP Pratama Meulaboh, with a total sample of 100 respondents using the slovin formula. The analytical method uses the PLS Structural Equation Model (SEM). The results of the study (1) The use of the E-Filing System has a positive effect on Tax Compliance; (2) Mastery of Information Technology has a positive effect on Tax Compliance; that (3) Mastery of Information Technology cannot moderate the Influence of the E-filing System on Taxpayer Compliance.

Keywords: E-Filing, Mastery of Information Technology, Tax Compliance

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INTRODUCTION

Taxpayer compliance is a taxpayer with an agreement to fulfill his tax obligations in accordance with applicable regulations without the need for inspection, careful investigation, and the application of both legal and administrative sanctions (Gunadi, 2013). In today's increasingly modern era, everything is digitalized (online) to make it easier for taxpayers (WP) to be sure to report/submit their taxes. The Directorate General of Taxes (DGT) also made changes by creating a program to make it easier for taxpayers to report and pay their taxes. The program is an online program that is currently widely used by the public. One of these online programs is e-filing or electronic filing system which helps taxpayers to prepare, process and report taxes to the Tax Service Office correctly and in a timely manner. With this convenience, taxpayers are required to submit their tax reports properly and correctly, without reducing their obligations, on time and in accordance with applicable laws and regulations (Chebusit et al. 2014). Online-based changes are the first step in implementing the modernization of the tax system which is expected to be able to provide a good service to taxpayers (Susmita & Supadmi, 2016).

Table 1. Taxpayer Compliance Rate Ratio in Submitting SPT

Year	Number of Registered Taxpayers Compulsory SPT		Total Realization of SPT		Compliance Rate Ratio	
	Non-employee OP	OPs employee	Non-employee OP	OPs employee	Non-employee OP	OPs employee
2016	9,842	41,386	638	20,507	6.48%	49.55%
2017	11,463	45,619	1,076	19,212	9.39%	42.11%
2018	13,093	48,461	1,799	19,392	13.74%	40.02%
2019	18029	58,655	4.132	20,225	22.92%	34.48%
2020	19,248	61,670	3,690	19,514	19.17%	31.64%
2021	20,958	65,770	1685	29,663	8.04%	45.10%
Average Compliance Rate Ratio of Taxpayers Submitting SPT					13.29%	40.48%

Source: KPP Pratama Meulaboh

Based on the table above, it can be interpreted that there are still many taxpayers who do not report their SPT, this of course will affect state revenues where the income will be used for the development of central government and regions. The implementation of tax knowledge is sometimes hampered due to lack of mastery or even complete ignorance of taxation. (Saad, 2014) Taxpayers have insufficient technical knowledge and regard the tax system as complex, tax knowledge and tax obligations are seen as contributing factors to non-compliance behavior among taxpayers.

The higher the knowledge possessed by the taxpayer, the higher the desire of the taxpayer to submit a notification letter on time, so that it will increase taxpayer compliance (Rahayu 2017). Some taxpayers still have difficulty filling out SPT, unable to understand the differences in the SPT form used, as well as the timeliness of reporting SPT. This lack of understanding of taxation regarding taxation is what makes citizens who should be obliged to carry out their obligations in the state be reluctant to contribute (Kotawa 2015). So to be

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able to increase taxpayer compliance in paying their obligations, adequate knowledge of taxation is needed, namely by increasing the socialization provided by the tax authorities. So therefore The need for optimizing procedures in using E-filing is simplified and easy to learn for users who have never used an e-filing system (Sinaldi & Subardjo, 2021).

METHOD

This research was conducted at KPP Pratama Meulaboh. The object of this research is the compliance of individual taxpayers registered at KPP Pratama Meulaboh which is influenced by the application of e-filing with mastery of information technology as a moderating variable. The population in this study is the total number of taxpayers registered as taxpayers at KPP Pratama Meulaboh totaling 86,728 people.

The error rate or standard error that can be tolerated in this study is 10% which is determined by the researcher. The number of samples based on calculations using the Slovin formula that must be taken is:

$$n = \frac{86.728}{1 + 86.728 (10\%)^2} = 100$$

The embodiment is that the number of samples in this study is 100 individual taxpayers who have income from employers or are called employees, both private and public. Based on the population size and error rate used, the sample size is 100 individual taxpayers. Sampling in this study used non-probability sampling, namely Accidental Sampling (accidental sampling) where sampling is based on the factor of spontaneity, meaning that anyone who accidentally meets the researcher and according to the characteristics then that person can be used as a sample (respondent).

RESULT AND DISCUSSION

The following are different measurements of the respondents' responses that will provide an overview of the basic values, the most extreme values, normal (average), and standard deviation (standard deviation) for each factor of tax compliance, e-filing, and mastery of information technology in the table below :

Table 2. Descriptive statistics

Variable	N	Min	max	Means	StdDeviation
Tax Compliance (Y)	100	9	17	15,17	1960
E-Filing (X)	100	24	35	30.97	3.217
Mastery of Information Technology (Z1)	100	10	18	15,22	2,256

Source: data processed 2022

In estimating the degree of legitimacy and quality in each labeling used in views, scientists in estimating external models use 3 ways of estimation, namely through a combination of legitimacy, legitimacy discrimination, and configuration dependence as follows:

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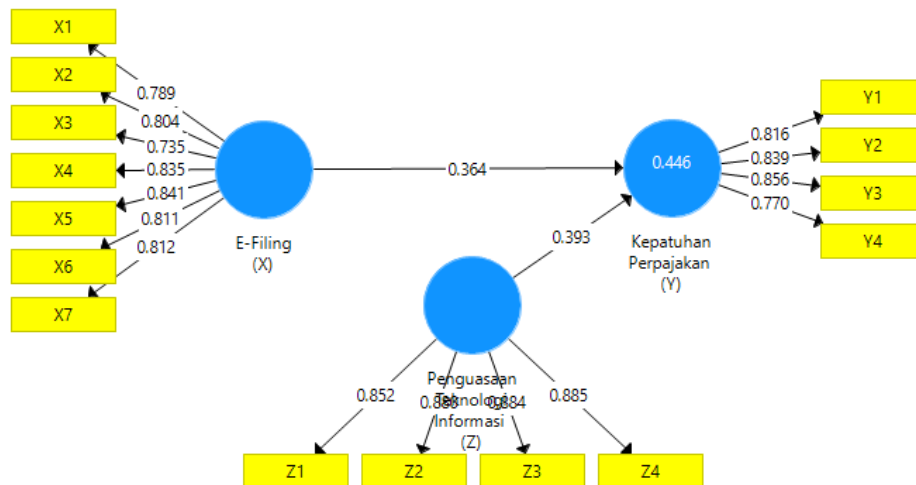


Figure 1. First Outer Loading

From the output of the analysis above, the outer model can be evaluated by conducting convergent validity, discriminant validity, composite reliability tests as follows:

Convergent validity

Table 3. Convergent validity

Variable	Indicator	The Role of the Thumb	Loading Factor	Conclusion
Tax Compliance (Y)	Y1	0.7	0.816	Legitimate
	Y2	0.7	0.839	Legitimate
	Y3	0.7	0.856	Legitimate
	Y4	0.7	0.770	Legitimate
E-Filing (X1)	X1	0.7	0.789	Legitimate
	X2	0.7	0.804	Legitimate
	X3	0.7	0.735	Legitimate
	X4	0.7	0.835	Legitimate
	X5	0.7	0.841	Legitimate
	X6	0.7	0.811	Legitimate
	X7	0.7	0.812	Legitimate
Mastery of Information Technology (Z2)	Z1	0.7	0.852	Legitimate
	Z2	0.7	0.88	Legitimate
	Z3	0.7	0.884	Legitimate
	Z4	0.7	0.885	Legitimate

Source: data processed 2022

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Judging from the table. 3 above, it is very clear that all indicators in each variable such as: tax compliance, e-filing, and mastery of information technology fulfill the loading factor value, where the loading factor values are all > 0.7 which is the Role of Thumb value. This indicates that each indicator in the variable is valid at convergent validity.

Discriminant Validity

Table 4. Discriminant Validity

Variable	Value (AVE)
Tax Compliance (Y)	0.674
E-Filing (X)	0.647
Mastery of Information Technology (Z1)	0.766

Source: data processed 2022

Judging from table 4 above, it can be clarified that all Average Variances Extracted (AVE) > 0.50 . So all the developments meet the prerequisites in the Discriminant Validity test, so it makes sense to continue on the next examination.

Composite Reliability

Table 5. Composite Reliability

Variable	Value (composite reliability)
Tax Compliance (Y)	0.892
E-Filing (X)	0.928
Mastery of Information Technology (Z1)	0.929

Source: data processed 2022

Judging from table 4 above, it can be clarified that the composite reliability values on the variables of tax compliance, e-filing and mastery of information technology are 0.892 each; 0.928; and 0.929. All construct reliability values are > 0.70 . So in this case the existence of the variable fulfills the requirements for use in the next analysis.

Evaluation Of The Structural Model (Inner Model).

After the model is judged to meet the standards of joining legitimacy, legitimacy discrimination and unshakable quality, and the ideal model has been obtained in accordance with the structure of the exploratory calculation, then at that time, the deep model will be carried out. In assessing the Inner model, tend to be communicated through path diagrams, using bootstrapping investigations in evaluating the value of the path coefficient and R-square with the moderating variable (Z) can be seen below:

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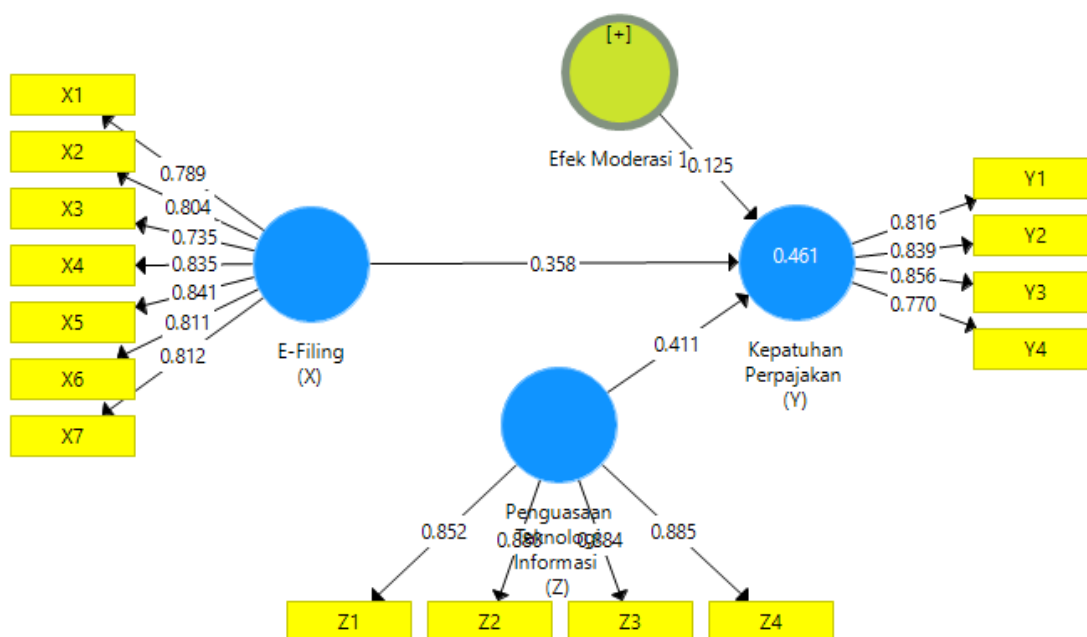


Figure 2. Outer PLS Algorithm Path Coefficient Values with Moderation

R-Square Value Test Results (R^2)

Based on the results of the PLS output, it can be seen that the R-square value without moderation or with a moderating effect is as follows:

Table 6. R square		
Variable	R-Square	Information
Tax Compliance (Y)	0.446	No Moderation
	0.461	With Moderation

Source: data processed 2022

Table. 6 above shows the R-Square value in disclosing tax compliance value data both without moderation and with moderation of 0.446; 0.461 in a row. Based on views (Ghozali & Latan, 2017) suggests the size of the R-Square if the Rule of Thumb is 0.67, the exploration model is in the solid class, 0.33 the testing model is in the moderate classification, 0.19 the exploration model is in the weak classification. In view of exploration discoveries where the R-Square values are 0.446 and 0.461. So the two exploratory models, both without moderation and moderation, are in the moderate classification.

Hypothesis Test Results.

Hypothesis testing is done by looking at the P-Value resulting from the bootstrapping process. The results of the Smart PLS bootstrapping process can be seen as follows.

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Table 7. Hypothesis testing

	Original Sample	t-Statistics	P-value	Decision
X -----> Y	0.358	3,707	0.000	H0 Rejected
Z-----> Y	0.411	3,866	0.000	H0 Rejected
X*Z ----> Y	-0.0125	1,400	0.162	H0 Accepted

Source: data processed 2022

Based on Table. 7 above it can be explained that the provisions in testing the hypothesis in this study were carried out by looking at the original sample value as the coefficient value or also called the beta value. In determining acceptance or resistance to H0 in hypothesis testing, it can be seen from the value in the T-Statistics column and the value in the P-Values column. As for the provisions in this study the researchers used the P-Value with the condition that if <0.05 , where the conclusion was to reject H0, and it was stated that there was a significant effect and vice versa.

DISCUSSION

Effect of E-Filing on Tax Compliance.

The results of the E-Filing hypothesis test on tax compliance at KPP Pratama Meulaboh. Based on Table 7 we can see the P-Value, provided that the p-value is <0.05 , based on the results of data analysis it shows a value of $0.000 < 0.05$. If H0 is rejected, it can be concluded that E-Filing has a significant effect on tax compliance at KPP Pratama Meulaboh in a positive direction. The test results of e-filing on tax compliance show that e-filing has a significant positive effect on Tax Compliance at KPP Pratama Meulaboh. This is in line with the relationship between e-filing and Tax Compliance. Where, e-filing is a computerized system that helps fill out or fill out annual tax returns (Nugroho & Abraham, 2017). So that with the e-filing application system it will make it easier for taxpayers to carry out the process of preparing and reporting their SPT. Walk with theory Technology Acceptance Model (TAM) where Associated with perceived usefulness, namely the extent to which a person believes that using a technology can improve his performance (Davis et. al, 1986). The better the E-Filing application is used and the more developed the E-Filing application is developed according to the circumstances, the tax compliance will also increase for each taxpayer in fulfilling his obligations. This is because each E-Filing provides convenience to taxpayers in processing and preparing their SPT with the application it develops, it will be easier and more comfortable for taxpayers to operate the application. With the e-filing system, it is hoped that tax reporting can be done quickly, safely and at any time because it is computerized, SPT reporting costs can be reduced, it is more environmentally friendly because it minimizes the use of paper, e-filing can of course make it easier for taxpayers to fill out and report SPT. (Kinanti & Pratomo, 2021; Prasetyo & Idayati, 2019; Sinaldi & Subardjo, 2021; Susilawaty & Damanik, 2021; Susmita & Supadmi, 2016; Yanti & Setiawan, 2020) which explains that e-filing has a positive effect on tax compliance.

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Effect of Mastery of Information Technology on Tax Compliance.

The results of the hypothesis test of information technology mastery on tax compliance at KPP Pratama Meulaboh. Based on Table 7 we can see the P-Value, provided that the p-value is <0.05 , based on the results of data analysis it shows a value of $0.000 < 0.05$. If H_0 is rejected, it can be concluded that mastery of information technology has a significant effect on Tax Compliance at KPP Pratama Meulaboh in a positive direction. (Rusli, 2009) Mastery of technology and information is the ability to understand and use information technology tools, especially computers. The use of information technology in e-system-based modernization of taxation is expected to increase tax compliance and can also increase public confidence in taxation taxes (Sudrajat & Ompusunggu, 2015). Many people believe that technological advances utilized by the Directorate General of Taxes (DGT) have had a positive influence on increasing tax compliance. Technological developments have a positive impact on global change, but in line with the growth/development of these facilities it still needs to be improved because some locations and residences are still difficult to get sufficient internet network. Research that is in line with mastery of information technology has a relationship to tax compliance, including research (Farida, 2019; Nialuhri, 2021) which explains that mastery of information technology has a positive effect on tax compliance.

Interaction of Mastery of Information Technology and E-filing on Tax Compliance.

Hypothesis test results of Interaction Mastery of Information Technology and E-filing on Tax Compliance at KPP Pratama Meulaboh. Based on Table 7. Interaction of Mastery of Information Technology and E-filing on Tax Compliance, we can see the P-Value, provided that the p-value is > 0.05 , based on the results of data analysis which shows a value of $0.162 > 0.05$. If H_0 is accepted, it can be written that Information Technology Mastery cannot moderate E-Filing on Tax Compliance at KPP Pratama Meulaboh. The application of tax knowledge is sometimes constrained by a lack of mastery or even complete ignorance of taxation. There are some taxpayers who still have difficulty filling out SPT, cannot understand the differences in the SPT form used, as well as timeliness in reporting SPT so that there is a decrease in tax compliance. The location or residence of taxpayers who do not have a stable internet connection can also affect the level of taxpayer compliance, although the positive response given by taxpayers regarding the development of information technology is very large, including to be able to increase tax compliance from the convenience provided. This lack of understanding of taxation is what makes citizens who should be obliged to carry out their obligations in the state become reluctant to contribute. The location or place of residence of taxpayers who do not have a stable internet connection can also affect the level of taxpayer compliance despite the positive response given by taxpayers regarding the development of information technology. very large amount included to be able to increase tax compliance from the practical convenience provided. This lack of understanding of taxation is what makes citizens who should be obliged to carry out their obligations in the state reluctant to contribute (Kotawa, 2015). Taxpayers do not have mastery of information technology, especially its relation to e-filing operations. The intensity of the use of computer devices and the location of taxpayers who do not have a stable internet network will certainly affect taxpayer compliance in reporting their SPT. Similar research (Lado & Budiantara, 2018; Sinaldi & Subardjo, 2021) explained that internet

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each taxpayer has with various kinds of technological problems such as internet connections, error systems and others will certainly affect each taxpayer's ability. suggestions that can be given to the tax service office so that they can strive to provide socialization related to e-filing evenly to all taxpayers,

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