

The Effect of The Application of E-Registration, E-Filing, E-Biling, E-SPT on Individual Taxpayer Compliance

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ABSTRACT

This research aims to determine the effect of implementing E-Registration, E-Filing, E-Biling, E-SPT on Individual Taxpayer Compliance at KPP Pratama Sidoarjo Barat by using four independent variables, namely E-Registration, E-Filing, E-Biling, E-SPT and also the dependent variable of individual taxpayer compliance. The method used in this research is a quantitative method by distributing questionnaires directly to taxpayers registered at KPP Pratama Sidoarjo Barat. The sample used in this research was 100 respondents with a total population of 82,824. Determination of sample size using the Slovin formula (error 10%). This research uses several tests, namely descriptive statistical tests, validity tests, reliability tests, normality tests, multicollinearity tests, heteroscedasticity tests, multiple linear regression tests, coefficient of determination tests, f tests and t tests using SPSS version 16 software. The research results show that The E-Registration and E-Biling variables partially have a positive and significant influence on individual taxpayer compliance and the E-Filing and E-SPT variables partially have an influence but are not significant on individual taxpayer compliance. Meanwhile, simultaneously the variables E-Registration, E-Filing, E-Biling, E-SPT have a positive and significant effect on Individual Taxpayer Compliance.

Keywords: *E-Registration, E-Filing, E-Biling, Individual Taxpayer Compliance*

1. INTRODUCTION

In general, the term tax is familiar to Indonesians. Mass media, especially those that focus on economics, finance, or business, routinely provide information, or write-ups related to taxes. This reflects a significant increase in the dissemination of information and public understanding of taxes in our country. According to the law of the Republic of Indonesia No. 16 of 2009 concerning general provisions and tax procedures, explaining that taxes are forcing taxpayers to carry out their tax obligations and do not get direct rewards, tax revenues are used to improve the welfare and prosperity of the people. (Christi et al., 2022; Puspaharisti et al., 2023)

According to KOMINFO, Sidoarjo - Realization of local tax revenue in Sidoarjo Regency in 2023 managed to exceed the target set for 2023 of Rp 1.230 Trillion. According to data from the Sidoarjo Regency Blood Tax Service Agency as of December 18, 2023, the realization of local tax revenue in 2023 reached Rp 1.251 Trillion or 102.97% exceeding the 2023 target of Rp 1.230 Trillion. E-Filing, which can be done online through the official website of the Directorate General of Taxes (www.pajak.go.id), is one method of reporting SPT. Taxpayers get a number of benefits from using E-Filing, including time savings, a faster and more flexible reporting process, more accurate data due to reduced form filling errors, and increased security because E-Filing access requires an Electronic Filing Identification Number (E-FIN) (Kinanti & Pratomo, 2021; Nisa & Prasetyani, 2022)

E-Billing is an online or electronic tax payment. The implementation of E-Billing aims to save taxpayers time and money while offering a number of benefits, including faster tax payments. In addition to helping taxpayers, the DGT also benefits from the implementation of E-Billing, especially in terms of time savings compared to the previous system which required the completion of a Tax Payment Slip first. E-Billing is still a relatively new system introduced in 2016, so taxpayers still don't know much about this system. (Kinanti & Pratomo, 2021; Susanti & Marlina, 2023)

2. RESEARCH METHOD

This study uses a quantitative method to analyze the effect of implementing an electronic tax administration system on the compliance of individual taxpayers. Data was collected by distributing questionnaires directly to taxpayers registered at the sidoarjo barat tax office. The sample in this study consisted of 100 respondents, which was determined using the slovin formula from a total population of 82,824 taxpayers. Data analysis involved descriptive statistical tests, validity tests, reliability tests, normality tests, multicollinearity tests, heteroskedasticity tests, multiple linear regression tests, coefficient of determination tests, f-tests, and t-tests, processed using spss software version 16.

3. RESULTS

The hypothesis test results indicate that the t-value obtained is $2.620 >$ the critical value of 1.984 with a significance level of $0.010 < 0.05$. This indicates that the effect of e-registration on individual taxpayer compliance is positive and significant, thus the hypothesis is accepted. This study shows that E-Registration has a significant influence on compliance with the obligation to register vehicles privately, which means that E-Registration has a positive impact on the person's desire to fulfill the registration obligation online. E-filing is a means of reporting tax returns online through the official website of the directorate general of taxes. The implementation of e-filing aims to increase taxpayer awareness and, in particular, taxpayer compliance in submitting annual tax returns.

This study shows that E-Filing has a significant effect on taxpayer compliance in filing the Annual Tax Return online. The results of the hypothesis testing indicate that the e-billing variable has a positive and significant effect on individual taxpayer compliance in fulfilling their obligations in terms of payment. This is evidenced by the t-value obtained of $3.143 >$ from table 1.984 with a significance level of $0.002 < 0.05$, so the hypothesis proposed is accepted. This means that e-billing has a significant effect on the compliance of individual taxpayers. This e-billing is a requirement from the Director General of Post and Telecommunications to facilitate the collection of billing obligations so that it can improve the payment process. Billing obligations must be paid using the billing code provided in that application to improve the payment process to Bank, Post Office, or ATM. The implementation of e-spt has a positive but insignificant effect on taxpayer compliance, with a calculated t-value of 0.683 from table 1.984 and a significance level of $0.496 > 0.05$. Therefore, the hypothesis proposed is rejected.

There is no longer any requirement for E-SPT to be filed by taxpayers because it has become increasingly complicated. The complexity of filing the E-SPT is due to the knowledge and socialization related to the tax reporting system online. In general, taxpayers are not obliged to submit the E-SPT after having an NPWP (Taxpayer Identification Number). Based on the results of this study, it is understood that the f-value is 18.390, the f-table value is 2.644, and the significance level is 0.000, which is less than 0.05. Therefore, it can be concluded that the null hypothesis (h_0) is rejected, and the alternative hypothesis (h_a) is accepted. This means that the variables e-registration, e-filing, e-billing, and e-spt simultaneously have a positive and significant impact on individual taxpayer compliance.

This is supported by previous research conducted by Wulandari (2021) which states that the research mentions that various E-Registration, E-Filing, and E-Billing significantly influence the compliance of individual taxpayers.

4. CONCLUSION

This study aims to determine the effect of the implementation of *e-registration*, *e-filing*, *e-billing*, and *e-spt* on individual taxpayer compliance. Data from a sample of 100 taxpayers was collected through a questionnaire distributed directly to respondents. Based on the results of the study and discussion, the following conclusions can be drawn:

- The implementation of *e-registration* has a positive and significant effect on individual taxpayer compliance with a $t_{\text{calculated}}$ value of $2.620 > t_{\text{table}}$ 1.984.
- The implementation of *e-filing* has a positive but insignificant effect on individual taxpayer compliance with a $t_{\text{calculated}}$ value of $1.506 < t_{\text{table}}$ 1.984.
- The implementation of *e-billing* has a positive and significant effect on the compliance of individual taxpayers with a t-value of $3.143 >$ t-table value of 1.984.
- The implementation of *e-spt* has a positive but insignificant effect on the compliance of individual taxpayers with a t-value of $0.683 <$ t-table value of 1.984.
- The simultaneous implementation of *e-registration*, *e-filing*, *e-billing*, and *e-spt* has a positive and significant effect on individual taxpayer compliance with a calculated f value of $18.390 >$ f table value of 2.644.

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