

INFLUENCE OF APPLICATION OF E-FILING, TAX LEVEL UNDERSTANDING AND AWARENESS OF COMPLIANCE WITH TAXPAYERS TAXPAYERS IN KPP PRATAMA YOGYAKARTA

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Abstract- This study aims to determine (1) the effect of adoption of E-Filing the Taxpayer Compliance in KPP Pratama Yogyakarta. (2) the effect of the level of understanding of Taxation Taxpayer Compliance (3) the effect of the Taxpayer Consciousness Taxpayer Compliance in KPP Pratama Yogyakarta. (4) the effect of adoption of E-Filing, level of understanding and awareness Taxation Taxpayer against Taxpayer Compliance in KPP Pratama Yogyakarta. The study population was registered as a taxpayer Taxpayers e-filing users on KPP Pratama Yogyakarta. The sample used in this study were 100 respondents. Data in this study were obtained primarily through a questionnaire (questionnaire). Methods pengambilang samples using methods incidental sampling. Kuesioner in valditas test and reliability test before the study. The classical assumption used is normality test, linearity test and test multikolinieritas heteroskedastisitas. Hypothesis test used is simple linear regression analysis and multiple linear regression analysis. Results from this study showed that (1) Implementation of e-filing and significant positive effect on tax compliance in KPP Pratama Yogyakarta. This is evidenced by the value of coefficient of determination of 0.454, which means that the implementation of e-filing affect taxpayer compliance of 45.4%. (2) The level of understanding of taxation positive and significant impact on tax compliance in KPP Pratama Yogyakarta. This is shown by the coefficient of determination of 0.444 which means the level of understanding of taxation affecting tax compliance of 44.4%. (3) Awareness of the taxpayer and a significant positive effect on tax compliance in KPP Pratama Yogyakarta This is evidenced by the value of coefficient of determination of 0.621 means the application of e-filing affect taxpayer compliance of 62.1%. (4) The application of e-filing, the level of understanding and awareness of the taxpayer's taxation positive and significant impact on tax compliance in KPP Pratama Yogyakarta. This is evidenced by F count larger than F table is $59\ 820 > 3, 94$.

Keywords- Tax compliance, e-filing, the level of understanding of taxation, taxpayer awareness.

I. INTRODUCTION

One source of revenue is the largest state tax revenue. Taxes are used by the government to finance national development. This is done for the community prosper. The role of taxes in national development is very dominant. The role of tax can be felt directly or indirectly in everyday life. The perceived benefits of the tax is educational facilities, transport facilities, health facilities public facilities and infrastructure. The important role of taxes in development requires an increase in tax revenue.

Taxes derived from the contribution of the public (taxpayer) by using the self-assessment system. Self-assessment system is a system reforms undertaken by the Directorate General of Taxation. This system replaces the official assessment system that applies before. Self-assessment system is a system where the taxpayer entrusted to calculate and report their own taxes owed by the taxpayer. While the officer on duty to monitor her own taxes. It means the success or failure is determined by the system of voluntary compliance by taxpayers and optimized control of the tax authorities themselves. The system is highly dependent on taxpayer awareness of the obligations taxation. there are many taxpayers who are not adherent to report and pay taxes.

Self-assessment system that provides its own responsibility to the taxpayer makes the tax

obligations that calculate pay and report the amount of tax payable. If there is an error the application of tax regulations, the taxpayer is responsible for the implementation of error does. Every taxpayer who registered would have a Taxpayer Identification Number (TIN), is considered to know and understand the tax laws and regulations. However, according to Ortax.org, in practice there are still many who do not understand the taxpayer on tax laws there was even a taxpayer who does not know anything about the existing tax regulations.

Cnnindonesia.com According to data from the Directorate General of Taxation (DGT) records the number of the taxpayer in Indonesia in 2014 as many as 60 million people and 5 million business entities. But of that number, only 23 million individual taxpayer (WPOP) and 550 thousand business entities abiding pay taxes. Number of communities with Taxpayer Identification Number (TIN) is currently about 28 million people. While dutifully submits (SPT) has about 11 million. As for enterprises, the Central Statistics Agency (BPS) recorded in 2013 there were approximately 20 million companies operating in Indonesia. However, based on the analysis of the Directorate General of Taxation, only around 5 million companies are obliged to pay taxes. Based on the data presented by the rapporteur number SPT ortax.org 2015 is lower than the income tax returns reporting trends in the last four years. Until

the closing of tax returns reporting date March 31th 2015, taxpayers who submit SPT individual income tax amount is not achieve the target of 10 million people. In 2012 the number of reporting SPT 9.22 million from 17.65 million registered taxpayers. In 2013 the number of the reporting as many as 9.8 million of taxpayer registered 17.73, while in 2014 Taxpayers who submit tax returns as much as 10.78 million from 18.35 Taxpayers registered.

By using this system looks at data from 2014 to 2015, the number of taxpayers who pay their taxes decreased Or Trends Reporting lowered their annual tax return. So, in beginner on januari 2016, official of tax make the new system with name E-filling.

The e-filling is a the submission of tax returns or SPT (the letter of notice) Annual Renewal Notice conducted online and in real time through an Application Service Provider or Application Service Provider (ASP). Here we see the difference between the e-SPT and e-filling. E -SPT is medium while e-filing is the way delivery. Their tax reporting systems by using the e-filing can facilitate taxpayer. Taxpayers can report the SPT 24 hours for 7 days. This means taxpayers can report the SPT though on holidays. This system is very beneficial to taxpayers report SPT with busy grounds.

II. PROBLEM FORMULATION

In conducting this study, the authors conducted a study of problem formulation to be raised to address this issue. These problems are:

1. How does the application of e-filing of the Taxpayer Compliance on KPP Pratama Yogyakarta?
2. How does the level of understanding of the Taxpayer Compliance taxation on KPP Pratama Yogyakarta?
3. How does the taxpayer awareness of the Taxpayer Compliance on KPP Pratama Yogyakarta?
4. How does the implementation of e-filing, perpajakn level of understanding and awareness of the Taxpayer Taxpayer Compliance on KPP Pratama Yogyakarta?

The purpose of this research was to determine the effect of the application of e-filing of the Taxpayer Compliance on KPP Pratama Yogyakarta, Effect of the

level of understanding of taxation of the Taxpayer Compliance on KPP Pratama Yogyakarta, Effect awareness of the taxpayer against the Taxpayer Compliance on KPP Pratama Yogyakarta, Effect of adoption of e -filing, the level of understanding and awareness of the Taxpayer taxation to tax compliance in KPP Pratama Yogyakarta.

III. LIMITATION OF STUDY

In order obtained research focused on the problems of interpretation and avoid undesirable results, this research focuses on four (4) variables, namely: the

implementation of e-filing, taxation understanding, awareness Taxpayers and Taxpayer Compliance in KPP Pratama Yogyakarta.

IV. METHODOLOGY

This study uses a quantitative descriptive approach. Descriptive studies conducted to know and be able to explain karakteristik studied variables in a situation. Descriptive study purpose is to give researchers a report or describe aspects that are relevant to the phenomenon, the attention and the perspective of a person, organization, industrial or other orientation (Sekaran, 2007: 158). According Indriantoro and Supomo (2009: 12) quantitative research is research that emphasizes on testing theories through the measurement of research variables with numbers and perform data analysis with statistical procedures.

V. EXPERIMENTS AND RESULT

Respondents in this study is the taxpayer who is registered as Taxpayers e-filing at the Tax Office Primary Yogyakarta. Researchers spread 135 completed questionnaires (questionnaire) but only 102 questionnaires (questionnaire) are back and there are two questionnaires were not filled out completely.

Table 1. Distribution Questionnaire (questionnaire)

Description	Amount	Percentage
Questionnaires distributed	135	100%
Questionnaires were not returned	33	24,2%
The questionnaire is not filled out completely	2	1,5%
The questionnaire used	100	74,1%

Sources: Primary data are processed (2016)

This study resulted from the calculation of the questionnaire with respect to the variables examined. These variables include: Taxpayer Compliance on KPP Pratama Yogyakarta (Y), Implementation Of E-Filling (X1), the level of understanding of taxation (X2), and awareness of the Taxpayer (X3). This study uses a quantitative descriptive approach. Descriptive study purpose is to give researchers a report or describe aspects that are relevant to the phenomenon, the attention and the perspective of a person, organization, industrial or other orientation (Sekaran, 2007: 158). Descriptive statistical analysis of data presented in this study include the price of the average Mean (M), mode (Mo), Median (Me), and Standard Deviation (SD). The mean is the average, the mode is the value of a variable or data that have a high frequency in the distribution. Here are the results of descriptive statistical analysis of research data:

Table 2. Results of Analysis Descriptive Statistics

Variabel	N	Mi	Ma	M	Mo	Me	Standar Deviasi
Taxpayer Compliance	100	18	36	31,11	27	31	4,445
Implementation Of E-Filling	100	57	92	80,79	92	82,5	10,221
the level of understanding of taxation	100	26	40	34,79	40	35,5	4,534
awareness of the Taxpayer	100	12	24	20,89	24	22	2,958

Sources: Primary data are processed (2016)

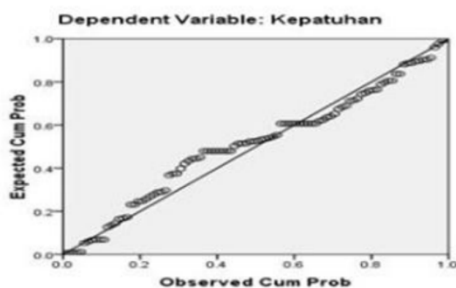
Results Analysis Data

1. Classical Assumption Test

a. normality test

Figure 1. Normality Test Results

Normal P-P Plot of Regression Standardized Residual



Sources: Primary data are processed (2016)

Pictured above is the results of data processing normality test with SPSS version 20. With the view to see the normal chart plot dots spread around the diagonal line and follow the direction of the diagonal line. This shows that the regression model in this study meet the assumption of normality.

b. Linearity Test

Table 3. Linearity Test Results Model Summary^b

Model	R	R Square	Durbin-Watson
1	.807 ^a	.651	1.802

a. Predictors: (Constant), E-Filling, the level of understanding of taxation, awareness of the Taxpayer

b. Dependent Variable: Taxpayer Compliance
Sources: Primary data are processed (2016)

In this linearity testing using Lagrange Multiplier test. According to Imam Ghozali (2011: 169), Lagrange Multiplier test an alternative test of Ramsey test and

developed by Engle in 1982. Estimates by this test aims to get the chi-square value calculated or $(n \times R^2)$. Based on the results SPSS output indicates that the value of R Square (R^2) of 0.651 with n number of research 100, then the value of chi-square count = $100 \times 0.651 = 65.1$. This value is compared with χ^2 table with $df = 100$ and the 0.05 significance level obtained chi-square value table is 124.34211. Therefore, chi-square value is smaller than the calculated chi-square table it can be concluded that the regression model in this study is linear.

c. Multikolinearity Test

Table 4. Linearity Test Results

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
E-Filling	.420	2.381
the level of understanding of taxation	.398	2.515
awareness of the Taxpayer	.382	2.616

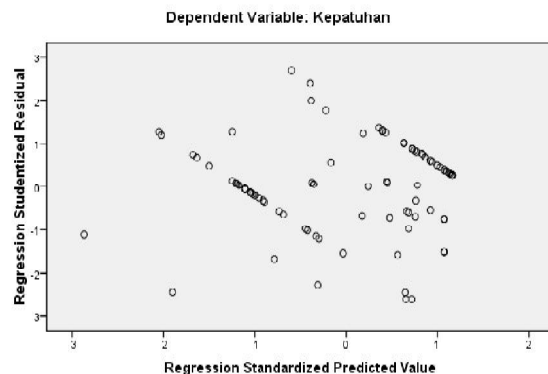
a. Dependent Variable: Compliance

Sources: Primary data are processed (2016)

From the above data shows that output value calculation Tolerance of three independent variables (E-filing, understanding and awareness of taxation Taxpayers) has a value of each 0.420, 0.398 and 0.382 was more than 0.10, which means there is no correlation between the independent variables the value is more than 95%. The result of the calculation of Variance Inflation Factor (VIF) also showed VIF value of less than 10. Thus, it can be concluded that there is no multicollinearity among variables in the regression model in this study.

d. Heteroskedastisitas Test

Figure 2. Heteroskedastisitas Test Results Scatterplot



Sources: Primary data are processed (2016)

A good regression model is homoskedastisitas or not happen heteroskedastisitas namely the points on the scatterplot spread above and below or around 0 and do not form a particular pattern. From the graph scatterplots seen that the dots randomly spread and spread both above and below the 0 (zero) on the Y axis It can be concluded that there is no heteroscedasticity in regression models in this study, so it is appropriate regression model used to predict Taxpayer Compliance dependent variable based on the input of independent variables of e-filing, level of

understanding and awareness of the Taxpayer taxation.

VI. HYPOTHESIS

H: Implementation of e-filing, the level of understanding and awareness of taxation Taxpayers positive effect on Taxpayer Compliance in KPP Pratama Yogyakarta.

The result of the calculation hypothesis as follows:

Table 5. Results of Multiple Linear Regression Test for Effect of e-filing, Tax understanding and awareness of the Taxpayer Taxpayer Compliance

Independen Variabel	The Value of R		The Value of F		Sig	Konstanta (a)	Koeffisien (b)
	R Count	R ²	F Count	F table			
F-Filing	0.807	0,651	59.820	3.94	0.000	2.724	0,079
the level of understanding of taxation							0,119
awareness of the Taxpayer							0,854

Sources: Primary data are processed (2016)

1) Regression Equations

Based on Table 20 above, it can be seen that the constant value of 2.724 and the regression coefficients of e-filing, the level of taxation understanding and awareness of the Taxpayer Taxpayer Compliance each - amounting to 0.079; 0.119; and 0.854. From these results, the regression equation can be made as follows:

Taxpayer Compliance = 2.724 + 0.079 + 0.119 e-filing Understanding Taxes + 0.854 Taxpayer Awareness.

Based on the equation that has been created it can be seen:

a) Constant value 2.724 means that if all independent variables held constant, namely the implementation of e-filing, the level of understanding and awareness of taxation Taxpayers then the value of the dependent variable is Taxpayer Compliance amounted to 2,724.

b) The value of the regression coefficient of e-filing of 0.079 means that if there is an increase of 1 point in the variable application of e-filing (variable level of understanding and awareness Waib Taxation Taxes are considered constant), then the value of Taxpayer Compliance will rise by 0.079.

c) The value of the regression coefficient 0.119 Tax Rate understanding means that if there is an increase of 1 point in the variable rate of Understanding Taxation (variable implementation of e-filing and Awareness Taxpayers assumed to be constant), then the value will rise Taxpayer Compliance 0.119.

d) The value of the regression coefficient Taxpayer Awareness 0,854 means that if there is an increase of 1 point Taxpayer Awareness (variable implementation of e-filing and the level of understanding of Taxation considered constant), then the value of Taxpayer Compliance will rise 0,854.

2) Coefficient of Determination

Based on Table 20 above, it can be seen that the coefficient of multiple determination (R²) of 0.651. This value indicates that the variable is affected by the variable 65.1% of e-filing, Level Understanding of Taxation, and the Taxpayer Consciousness.

3) Testing the significance of simple regression

Based on Table 20 above, it can be seen that the calculated F value of 59 820. When compared with the value of F table at a significance level of 5% that is equal to 3.94, then the calculated F value is greater than the F table (59 820 > 3.94). Sig value of 0.000 in Table 20 above shows that the effect of e-filing, Level Understanding Taxes, and awareness of the Taxpayer Taxpayer Compliance significant. This is because the Sig 0,000 less than the value $\alpha = 5\%$.

Based on the hypothesis test, it can be concluded that the variables of e-filing, level of understanding and awareness of Taxation Taxpayer positive and significant impact on the Taxpayer Compliance. Thus, the fourth hypothesis which states that "The application of e-filing, the level of understanding and awareness of taxation Taxpayers positive effect on Taxpayer Compliance on KPP Pratama Yogyakarta" acceptable.

VII. DISCUSSION OF RESULTS

The results support the hypothesis that the implementation of e-filing, the level of understanding and awareness of taxation Taxpayers positive effect on Taxpayer Compliance in KPP Pratama Yogyakarta. This can be evidenced by the value of F count larger than F table. F count amounted to 59 820. This value is greater than the F table is 3.94 with a significance value of 0.000 less than 0.05. Regression coefficients for the variables of e-filing amounted to 0,293, a variable level of understanding of taxation amounting to 0.653 while the variable taxpayer awareness of 1.184 which has a positive direction. This shows that the better implementation of e-filing, the level of taxation understanding and awareness of the Taxpayer Taxpayer Compliance will also be getting better.

In addition, based on the correlation coefficient is 0.807, and the coefficient of determination (R²) of 0.651 indicates that the implementation of e-filing, the level of understanding and awareness of taxation Taxpayers positive effect on Taxpayer Compliance and affect the Taxpayer Compliance 65.1%, while other variables out of the study affects of 34.9%. Implementation of e-filing, the level of understanding and awareness of taxation Taxpayers have a significant impact however, there are other variables that affect the Taxpayer Compliance.

The results showed that the implementation of e-filing, the level of understanding and awareness of taxation Taxpayers positive and significant impact on the Taxpayer Compliance. So the better implementation of e-filing, the level of taxation understanding and awareness of the Taxpayer Taxpayer Compliance will also increase.

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