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THE EFFECT OF E-BILLING AND E-FILING IMPLEMENTATION ON PERSONAL TAXPAYER COMPLIANCE (CASE STUDY AT KPP PRATAMA GORONTALO)

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Abstract

This study aims to determine the effect of the implementation of e-billing and e-filing on individual taxpayer compliance (a case study on KPP Pratama Gorontalo). This research method uses quantitative methods. The data used is primary data obtained by distributing questionnaires in the form of e-forms with the help of google forms quickly and widely through links to e-billing and e-filing users in Gorontalo Regency. The sampling in this study used the Yamane and Isaac and Michael formula so that the number of samples in this study amounted to 110. The analytical method used in this study was to use Structural Equation Model (SEM) Analysis with the help of the AMOS 24 program. The results showed that 1) The application of e-billing has a positive and significant effect on individual taxpayer compliance, 2) The application of e-filing has a positive and significant effect on individual taxpayer compliance.

Keywords: Implementation of E-Billing, Implementation of E-Filing, Compliance of Individual Taxpayers

Introduction

In this era of very rapid economic growth, the State of Indonesia places taxes as the main source of state revenue. This revenue will be used by the state to finance all forms of state needs such as financing national development and state expenditures, so that later the state can move the wheels of a good economy and can prosper its citizens. Often taxpayers do not comply with taxes because there are difficulties in both the reporting and payment processes (Sari, 2021)**.**

The Directorate General of Taxes (DGT) which has the task of formulating and implementing policies and technical standardization in the field of taxation, is responsible for increasing state tax revenues and preventing tax reductions depending on taxpayer compliance. One of the efforts made by the DGT to improve taxpayer compliance is to create convenience in the delivery of electronic notification letters by utilizing the internet. One form of modernization of the modern tax administration system is the self-assessment system. According to (Mardiasmo, 2016) A self-assessment system is a collection system that authorizes taxpayers to determine the amount of tax payable by themselves. Taxpayers

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can use electronic tax services consisting of e-billing, e-filing, e-SPT, and e-invoicing. Of these four applications that can be used by taxpayers are e-billing and e-filing. This means that taxpayers are given the freedom to manage their own taxes that must be paid.

In this modernization era, humans are very dependent on technology, because technology can help make it easier for humans to do things, develop and learn and can be applied practically. The rapid development of technology has had a considerable impact on the development of world information. During the COVID-19 pandemic, the government issued many policies with the aim of encouraging the recovery of national economic growth. In 2021 the government issued Law Number 7 of 2021 concerning the Harmonization of Tax Regulations (UU HPP). The HPP Law will take effect from January 2022 in stages. This law is expected to be able to break down tax revenue through increasing taxpayer compliance (Irawan & Raras, 2021).

At this time the taxation sector is also greatly affected due to the difficulty of receiving tax payments from the public and the lack of compliance of taxpayers who are the target of state revenue. Application (Application Service Provider) appointed by the Director General of Taxes. The use of e-filing and e-billing systems can reduce the burden of the paper-based tax reporting administration process, keeping in mind the impact of paper use. E-filing is a method of submitting SPT electronically. Meanwhile, e-billing is a system for issuing tax payment codes electronically. E-filing according to (Rahayu, 2020) states that e-filing is one of the applications developed by the DGT in order to improve the quality of service to taxpayers in the field of information and communication technology. E-billing is part of the electronic receipt system which is administered by the Biller of the Directorate General of Taxes and implements the Billing System. Billing System is an electronic payment method using Billing code. E-billing is a replacement system for manual Tax Payment Letters (SSP). The use of e-filing and e-billing systems can reduce the burden of the paper-based tax reporting administration process, keeping in mind the impact of paper use (Saputri, 2021).

Tax compliance is obedience, submission and compliance and implementing tax provisions. So, obedient taxpayers are taxpayers who obey and fulfill and carry out their tax obligations with the provisions of tax legislation. According to (Anwar Pohan, 2017) states that "tax compliance can be defined as a condition in which the taxpayer fulfills all tax obligations and exercises his tax rights". According to (Anwar Pohan, 2017) taxpayer compliance indicators that can be used as parameters are; obligations in registering as a taxpayer, compliance in submitting notification letters (SPT), compliance in correct reporting (for the calculation and payment of tax payable), compliance in payments (for year-end tax arrears).

*E-billing*Tax according to the Directorate General of Taxes (DGT) is a method of electronically paying taxes using a billing code. This new method of tax payment was officially implemented on January 1, 2016. Consequently, all tax payment channels,

whether through ATMs or perception banks, are required to use the e-billing mechanism. Billing system is a system that issues billing codes for payment or deposit of state revenues electronically. The e-billing system guides users to fill out electronic tax deposit letters (SSP) correctly and correctly according to the transactions they want to complete. In other words, the billing system is a replacement system for manual SSP (OnlineTax, 2022).

*E-filing*is a method or process of submitting electronic SPT which is carried out online and in real time through an internet network connection on the website of the Directorate General of Taxes which is located at www.pajak.go.id or application service provider company or Application Service Provider (ASP) (OnlineTax, 2018).

The situation of individual taxpayers in 2017 WPOP users of E-Billing and E-Filing are 45,763 and there are 35,804 SPTs that have been reported via E-Filing and there are also 9,959 taxpayers who pay taxes using E-Billing. In 2018 there was an increase because WPOP users of E-Billing and E-Filing were 49,030 and there were 37,784 SPTs that had been reported by taxpayers through E-Filing and there were also 11,246 taxpayers who had paid taxes using E-Billing. In 2019 there was an increase because there were 56,545 WPOP users of E-Billing and E-Filing and there were 42,831 SPTs that had been reported by taxpayers through E-Filing and there were also taxpayers who had paid taxes as many as 13,714 taxpayers using E-Billing.

Lack of knowledge and public awareness in taxation is the main obstacle in the decline, with a decrease in the level of tax consistency, the Directorate General of Taxes carries out internal KPP improvements in the field of tax administration, the Directorate General of Taxes always socializes the importance of taxpayers through the tax administration billing system, through e-filing and e-billing.

Research Method

This research is a quantitative research. The data used in this study is primary data, with the technique of selecting the sample using the Incidental Sampling technique. Incidental Sampling Technique According to (Sugiyono, 2018) is a sampling technique based on chance, that is, anyone who coincidentally / incidentally meets a researcher can be used as a sample if the person who happens to be met is suitable as a data source.

Based on the Incidental Sampling Technique, the samples in this study areregistered individual taxpayeras taxpayers who use e-billing and e-filing at KPP Pratama Gorontalo in 2021, totaling 110 respondents.

The analysis tool used in this study is the Structural Equation Modeling (SEM) method. According to Ghozali, (2016:3) referenced by Blongkod et al., (2021) Structural Equation Modeling (SEM) is a combination of two separate statistical methods, namely factor analysis developed in psychology and psychometry and simultaneous equation modeling developed in econometrics. The statistical model group that seeks to explain the

relationship between several SEM variables is one part of the statistics that can explain the relationship between the variables studied.

Results and Discussion

Validity test is used to measure the validity or validity of a questionnaire. A questionnaire is said to be valid if the questions on the questionnaire are able to reveal something that will be measured by the questionnaire. There are 6 question items in the E-Billing implementation variable which can be seen in the following table:

Table 1. Results of Calculation of Variable Validity X_1

No.	Variable Study		Loading Factor	Limit Value	Note:
1.	Application *E-Billing*(X_1)	X1.1	0.833	0.5	Valid
		X1.2	0.868	0.5	Valid
		X1.3	0.749	0.5	Valid
		X1.4	0.692	0.5	Valid
		X1.5	0.822	0.5	Valid
		X1.6	0.887	0.5	Valid

Source: Amos-SEM Diola Data

The results of the validity test show that all the statements ii in each variable of the application of E-Billing have a correlation value greater than 0.5 or better 0.7 which is the limiting value of the research questionnaire items which are said to be acceptable (acceptable). As a result, the questionnaire items on the variables that apply E-Biling are valid and can be used to measure the variables studied.

X_2 Variable Validity Test

Validity test is used to measure whether the questionnaire is valid or not. There are 7 question items in the research questionnaire on the variables of E-Filing implementation which can be seen in table 2.

Table 2. Calculation Results of Variable Validity X_2

No.	Variable Study		Loading Factor	Limit value	Note:
	Application *E-Filing*(X_2)	X2.1	0.766	0.5	Valid
		X2.2	0.847	0.5	Valid
		X2.3	0.902	0.5	Valid
		X2.4	0.804	0.5	Valid
		X2.5	0.818	0.5	Valid
		X2.6	0.802	0.5	Valid
		X2.7	.778	0.5	Valid

Source: Amos-SEM Diola Data

The results of the validity test show that all the statements ii in each variable of the application of E-Filing have a correlation value greater than 0.5 or better 0.7 which is the limiting value of the research which is said to be acceptable (acceptable). As a result, the questionnaire items on the variables that apply the E-Filing are valid and can be used to measure the variables studied.

Y Variable Validity Test

The validity test used to measure the validity of the questionnaire There are 8 question items in the research questionnaire on the Taxpayer Compliance variable which can be seen in table 3.

Table 3. Calculation Results of Variable Y . Validity

No.	Variable Study		Loading Factor	Limit Value	Note:
3.	Obedience Taxpayer Private Person (Y)	Y.1	0.635	0.5	Valid
		Y.2	0.657	0.5	Valid
		Y.3	0.867	0.5	Valid
		Y.4	0.781	0.5	Valid
		Y.5	0.830	0.5	Valid
		Y.6	0.733	0.5	Valid
		Y.7	0.710	0.5	Valid
		Y.8	0.841	0.5	Valid

Source: Amos-SEM Diola Data

The results of the validity test show that all the statements ii on each taxpayer compliance variable have a correlation value greater than 0.5 or better 0.7 which is the limiting value of the research which is said to be acceptable (acceptable). As a result, the questionnaire item on the taxpayer compliance variable is valid and can be used to measure the variable under study.

Reliability Test Results

Reliability is actually a tool to measure a questionnaire which is an indicator of a variable or construct. A questionnaire is said to be reliable or reliable if a person's answer to a question is consistent or stable over time.

Table 4. Reliability Test Results

No.	Research variable	Alpha Cronbach's	Alpha Tolerance	Item Status
1	Application of E-Billing (X_1)	0.916	0.7	*Reliable*
2	Application of E-Filing (X_2)	0.932	0.7	*Reliable*
3	Taxpayer Compliance (Y)	0.916	0.7	*Reliable*

Source: Amos-SEM Diola Data

According to (Ghozali, 2018) a construct or variable is said to be reliable if it gives a Cronbach Alpha value > 0.70. The questionnaire used in this study has a Cronbach's Alpha value greater than 0.7 and can be used to measure the variables studied, it can be concluded from Table 4.4 above that it meets the reliability requirements.

Structural Equation Model (SEM) Analysis

Based on the title of this study, the effect of implementing E-Billing and E-Filing on individual taxpayer compliance (a case study at KPP Pratama Gorontalo) will be analyzed using Structural Equation Modeling (SEM) analysis techniques. The stages in SEM analysis include the prerequisite test for SEM analysis, measurement model testing and structural model testing.

Normality test in SEM analysis is intended to determine whether or not the research distribution of each variable is normal. Normality evaluation is carried out using the critical ration skewness value, the data is said to be normally distributed if the critical ratio skewness value is below the absolute value of 2.58 (Ghozali, 2016). The following are the results of the data normality test for each research variable:

Table 5. Normality Test of E-Billing Application Variables X_1

Variable	Min	Max	skew	c.r.	Kurtosis	c.r.
$X_{1.6}$	2,000	5,000	-1,512	-6,476	-2.181	-4,670
$X_{1.5}$	1,000	5,000	-2.032	-8,701	5,294	11,334
$X_{1.4}$	1,000	5,000	-1.164	-4,985	-1,182	-2,530
$X_{1.3}$	1,000	5,000	-1.007	-4,311	-1.004	-2,149
$X_{1.2}$	1,000	5,000	-2,071	-8,869	-5.047	-10,805
$X_{1.1}$	1,000	5,000	-1,948	-8,342	4,312	9.232
Multivariate					,192	,412

Source: Amos-SEM Diola Data

The results of the normality test showed that the research data for the E-Billing Application variable was normally distributed because the univariate cr skewness value of all variables was in the interval $0.412 < z < 2.58$, as well as the multivariate cr value of 0.192 indicating that the multivariate cr was within interval $< z < 2.58$ this indicates that the data to be analyzed has a normal distribution both univariate and multivariate.

Table 6. Normality Test for E-Filing X_2 . Implementation Variables

Variable	Min	Max	skew	cr	Kurtosis	cr
$X_{2.7}$	1,000	5,000	-1,740	-7,449	2,553	5,465
$X_{2.6}$	2,000	5,000	-1.303	-5.581	-1,473	-3,154
$X_{2.5}$	1,000	5,000	-1.071	-4,584	1.061	2,272
$X_{2.4}$	2,000	5,000	-1,113	-4,767	,493	1.055
$X_{2.3}$	1,000	5,000	-1,674	-7.167	-3,272	-7.004
$X_{2.2}$	2,000	5,000	-1,246	-5,337	,960	2.055
$X_{2.1}$	1,000	5,000	-1.016	-4,351	,648	1.387
Multivariate					-1,131	2.076

Source: Amos-SEM Diola Data

The results of the normality test showed that the research data for the E-Filing application variable was normally distributed because the univariate cr skewness value of all variables was in the interval 2.076 < z < 2.58, as well as the multivariate cr value of -1.131 indicating that the multivariate cr was at in the interval < z < 2.58, this indicates that the data to be analyzed has a normal distribution, both univariate and multivariate.

Table 7. Normality Test of Individual Taxpayer Compliance Variable Y

Variable	Min	Max	skew	c.r.	Kurtosis	c.r.
$Y_{.8}$	1,000	5,000	-1,282	-5,490	-1.202	-2.574
$Y_{.7}$	1,000	5,000	-1.042	-4,461	-,587	-1,256
$Y_{.6}$	1,000	5,000	-,904	-3.872	-,561	-1,200
$Y_{.5}$	2,000	5,000	-,694	-2,972	-,595	-1,273
$Y_{.4}$	1,000	5,000	-,762	3,263	,072	,154
$Y_{.3}$	1,000	5,000	-1.063	4,553	,777	1,663
$Y_{.2}$	1,000	5,000	-1,998	8,557	5,441	11,648
$Y_{.1}$	2,000	5,000	-1,727	-7.396	-2,723	-5.829
Multivariate					1,156	1,179

Source: Amos-SEM Diola Data

The results of the normality test show that the research data on the Individual Taxpayer Compliance variable has a normal distribution because the univariate cr skewness value of all variables has been in the interval 1.179 < z < 2.58, as well as the multivariate cr value of 1.156 indicating that the multivariate cr has been at in the interval < z < 2.58, this indicates that the data to be analyzed has a normal distribution, both univariate and multivariate.

Multicollinearity Test

The next test is to see if there is multicollinearity and singularity in a combination of variables. The existence of multicollinearity and singularity can be known through the determinant value of the sample covariance matrix which is really small, or close to zero. The output of the calculation of the determinant of the sample covariance matrix by the Amos 24 software is as follows: Determinant Of Sample Covariance Matrix = 0.000. From the output of the calculation of the determinant of the sample covariance matrix, it can be seen that the value of the Determinant Of Sample Covariance Matrix of 0.000 is close to zero. It can be concluded that there is no multicollinearity and singularity in the data of this study, however, it is still acceptable because the other SEM assumptions are met.

Based on the method of determining the value in the model, the test variables of the first model are grouped into exogenous variables and endogenous variables. Exogenous variables are variables whose values are determined outside the model. Endogenous variables are variables whose values are determined through equations or from the relationship model formed. The exogenous variables in this study are the application of e-billing (X_1) and the application of e-filing (X_2). While the endogenous variable is individual taxpayer compliance (Y). The model is said to be good if the development of a hypothetical model is theoretically supported by empirical data. The results of the complete SEM analysis in the early stages can be seen in the following figure:

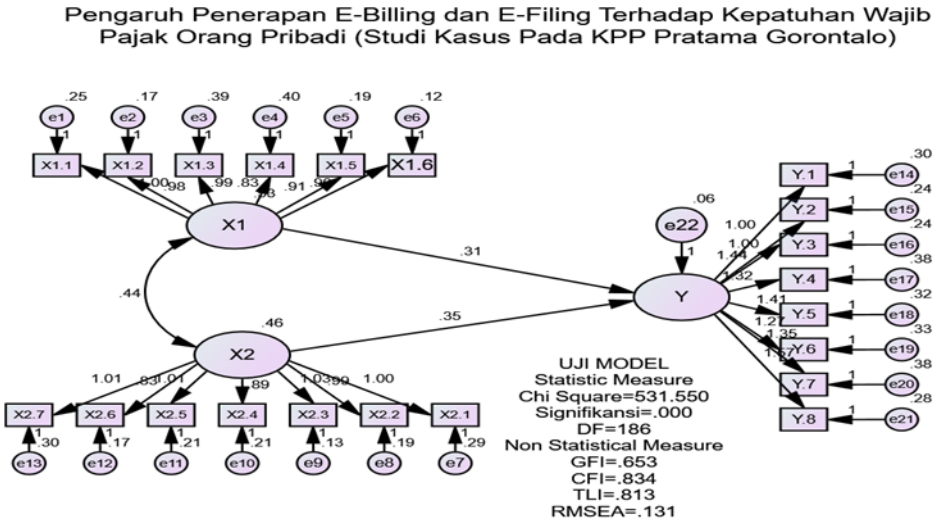

Figure 1. Results of Analysis of Structure Equation Modeling in the Early Stage

Based on the method of determining the value in the model, the testing variables of the first model are grouped into exogenous variables and endogenous variables. Exogenous variables are variables whose values are determined outside the model while endogenous variables are variables whose values are determined through equations or from

the relationship model formed. The exogenous variable in this study is the application of e-billing (X1), the application of e-filing (X2) while the endogenous variable is individual taxpayer compliance (Y). The results of the SEM analysis in the early stages in full can be seen in the following figure:

The results of the model construct test are evaluated based on the GFI, the model criteria and the critical values that are compatible with the data can be seen in the following table 8.

Table 8. Evaluation of the GFI Overal Model (Initial Stage Test)

Criteria	Cut-Off Value	Model Results	Model Evaluation
Chi-Square	Expected small	531,550	Well
Probability	0.05	0.000	Well
CMIN/DF	2.00	2,858	Not good
GFI	0.90	0.653	Not good
AGFI	0.90	0.569	Not good
TLI	0.95	0.813	Not good
RMSEA	0.80	0.131	Not good
CFI	0.90	0.834	Not good

Source: Amos-SEM Diola Data

Based on the table above, it can be seen that the model is not feasible to use. This is because the table above shows that all criteria still do not meet the GFI criteria, namely the chi-square, CMIN/DF, GFI, AGFI, TLI, RMSEA and CFI criteria. Based on the modification indeces instructions, modifications were made to improve the model so that it was valid for proving the hypothesis. Modification of the model is prioritized only on the correlation between items and or errors, until a final structural model is produced.

The final model test of the relationship between is the application of e-billing (X1), the application of e-filing (X2) and individual taxpayer compliance (Y), which is fully presented in the figure below:

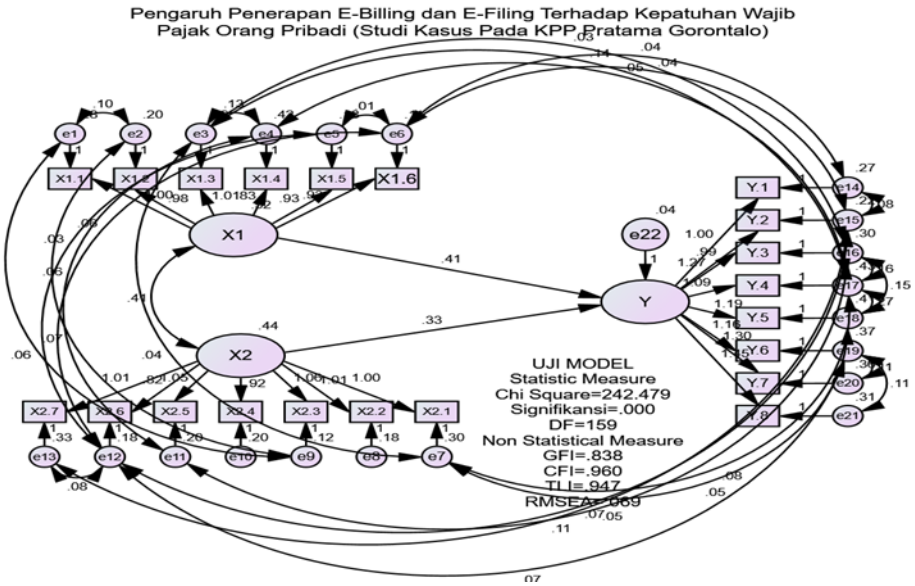

Figure 2. Results of the Final Stage of Structure Equation Modeling Analysis

After making modifications by correlating X1, X2 and Y then e1 to e22, the final results of the overall model CFA test are as follows:

Table 9. Evaluation of GFI Overal Model (Final Stage Test)

Criteria	Cut-Off Value	Model Results	Model Evaluation
Chi-Square	Expected small	242,479	Well
Probability	0.05	0.000	Well
CMIN/DF	2.00	1.525	Well
GFI	0.90	0.838	Marginal
AGFI	0.90	0.864	Marginal
TLI	0.95	0.947	Well
RMSEA	0.80	0.069	Well
CFI	0.90	0.960	Well

Source: Amos-SEM Diola Data

The table above shows that the criteria for the variables in the model indicate that the criteria for Goodness Of Fit Indices have all been met. After all the criteria have been met, then we will be able to see the value of the regression coefficient and the critical ratio of each variable.

The next stage to be carried out in this research is to test the research hypothesis. Hypothesis testing is done by using the t-value with a significant level of 0.05. Where the t-value in the Amos 24 program is the Critical Ratio (c.r.) value on the Regression Weights: (Group Number 1 – Default Model) from the fit model (Full Model_4). If the

critical ratio (C.R.) ≥ 1.967 or the probability value (P) ≤ 0.05, then H0 is rejected (the research hypothesis is accepted). The regression weights values: (group number 1 – default model) the results of Amos 24 processing are shown in the following table:

Table 10. Regression Weights: (Group Number 1 - Default Model)

			Estimate	S.E.	C.R.	P	Label
Y	<---	X1	.413	.110	3.770	***	par_1
Y	<---	X2	.334	.111	2.999	.003	par_2

Source: Amos-SEM Diola Data

Based on the table above, it has been presented as the main reference for testing the hypothesis in this study. where the test criteria is H0 is rejected if the t-value or critical ratio (C.R.) 1.967 or p value 0.05. Based on the table above, it can be made a diagram of the coefficients of the full model analysis results, namely as follows:

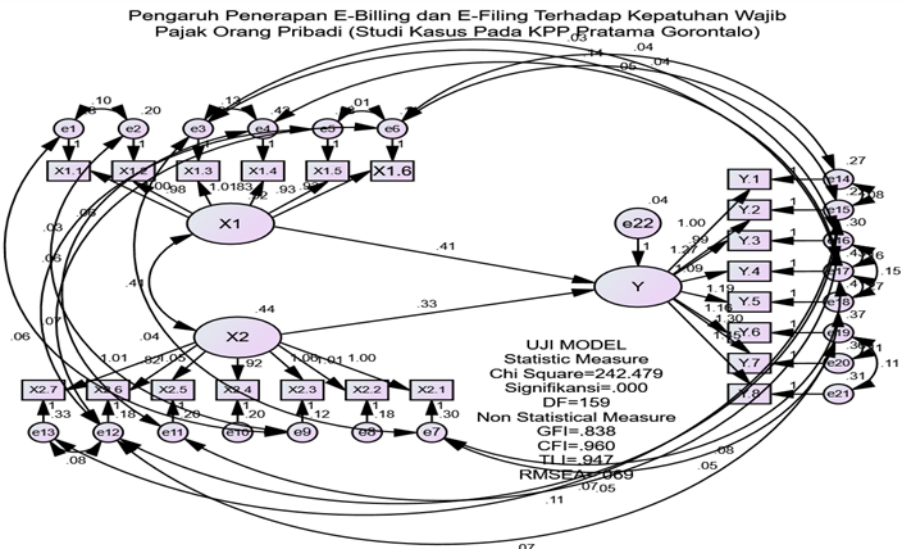

Figure 3. Full Model_3 . thitug coefficient

The Effect of E-Billing Implementation (X_1) on Individual Taxpayer Compliance (Y).

The results showed that the implementation of e-billing had a positive and significant effect on individual taxpayer compliance. Based on empirical data that with the existence of an e-billing system, taxpayers can save time in the tax payment process. For taxpayers who are busy with other personal matters and do not have much time to go to the Tax Service Office, they can use this e-billing system, thus increasing taxpayer compliance. The accuracy in calculating and filling out e-billing tax returns needs to be improved so that taxpayers who do not understand can learn about how to use the e-billing system.

The results of this study are in line with the results of research conducted by (Good et al., 2019) which states that there is an effect of the implementation of e-billing on tax compliance. The higher the use of e-billing, the more obedient taxpayers are in paying taxes. Thus increasing the level of tax compliance, as well as research conducted by (Putra & Marsono, 2020) which states that the implementation of e-billing has a positive and significant effect on taxpayers to comply with the tax regulations that have been set. With this positive influence, the implementation of e-billing can make it easier for taxpayers to pay taxes, the easier it is to pay taxes, the greater the compliance of individual taxpayers.

This study is in accordance with the theory of TAM (Technology Acceptance Model), where the indicator variables are the quality and ease of use of the system. This theory is used to explain that the electronic system created by the Directorate General of Taxes provides benefits to taxpayers who want to easily pay taxes through an online electronic system. With the implementation of this e-billing system, taxpayers feel the ease in the process of paying their tax obligations, so there will be an increase in taxpayers paying taxes.

The Effect of E-Filing Implementation (X_2) on Individual Taxpayer Compliance (Y).

The results of the research test show that the application of e-filing has a positive and significant effect on taxpayer obligations. This means that if e-filing increases, taxpayer compliance will increase. Based on empirical data, the existence of an e-filing system for taxpayers can save costs for reporting. For taxpayers who do not have private vehicles, only using public transportation can save on transportation costs, so this can increase taxpayer compliance. Realizing the above, there are still many taxpayers who do not understand how to use the e-filing system.

The results of this study are in line with those carried out by Putra & Marsono, (2020) that the implementation of e-filing affects taxpayer compliance. This research on the e-filing system has a significant effect on taxpayer compliance because the implementation of e-filing itself is one of the options created by the Directorate General of Taxes in an effort to increase state tax revenues.

This study is in accordance with the theory of TAM (Technology Acceptance Model), where the indicator variables are the quality and ease of use of the system. This theory is used to explain that the electronic system created by the Directorate General of Taxes provides benefits to taxpayers who want to easily register, report, and pay their tax obligations online without the need to come directly to the tax office. With the ease of use of the system, the satisfaction of taxpayers in reporting and paying their taxes increases and if satisfaction increases, it will most likely have an impact on tax compliance.

Conclusion

The results showed that the implementation of e-billing had a positive and significant effect on individual taxpayer compliance at KPP Pratama Gorontalo. The application of e-billing provides benefits to taxpayers who want to easily pay taxes through an online electronic system. With this e-billing system, taxpayers feel the ease in the process of paying their tax obligations, so as to increase taxpayer compliance in fulfilling their tax obligations.

The implementation of e-filing has a positive and significant effect on individual taxpayer compliance at KPP Pratama Gorontalo. The application of e-filing also makes it easier for taxpayers to report their tax obligations online without the need to come directly to the tax office. With the ease of use of the system, the satisfaction of taxpayers in reporting their taxes increases and if satisfaction increases, it will most likely have an impact on tax compliance.

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