

## Effect of Use *E- System* Taxation and Understanding of the Internet on Personal Compliance of UMKM Personal Taxpayers

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### ABSTRACT

**Abstract:** This study aims to determine the effect of the use of e-system taxation and internet understanding of compliance with taxpayers of individuals UMKM. This research was conducted on Personal Taxpayer of UMKM registered on KPP Pratama Sukoharjo. Sampling method using random sampling or randomly. The number of respondents who participated in this study as many as 35 individual taxpayers UMKM registered in KPP Pratama Sukoharjo using e-system taxation. Techniques and methods of data analysis in use in this study by using multiple linear regression analysis with the help of SPSS 22 program. The results of this study indicate that the use of E-System Taxation and Internet Understanding affect the compliance of individual taxpayers UMKM, it is evidenced in the ANOVA model obtained Fcount of 8.016 with a significant level 0,000 and Ftable of 2.53. Because Fcount > Ftable (8.016 > 2.53) then the independent variable affected the compliance of individual taxpayers UMKM

**Keyword:** e-system, e-filling, e-billing, e-SPT, Internet Understanding, Taxpayer Compliance UMKM

### 1. INTRODUCTION

An independent nation or nation certainly wishes for its prosperity and independence, as for one way to realize that desire, then the country or nation must have a strong and independent economy in order to support the sustainability of the State without the need to depend on other countries so as to compete amid the competition global today. To be independent of a State or a nation must be able to manage and maximize the sources of income of the country, while the source of income of a State one of which is tax.

Taxes are the largest source of State income, so applying to the tax itself has a major impact on the State's revenue. Tax has become a key element in supporting the state's sustainability such as to support economic activities, move the wheels of government, and provide public facilities. So the tax is an obligation that must be fulfilled by

every citizen. In percentage, at least about 70% of revenue items in the State Budget (APBN) are filled by tax revenue. But in reality, the portion of tax in the very dominant state budget is actually still far from the potential that can be excavated in Indonesia.

Modernisasi taxation system is further characterized by the application of the latest information technology in the on-line taxation services (e-Registration, e-Filling, e-Billing, e-SPT). The purpose of updating the tax system with the addition of e-system is expected to improve tax compliance can also increase tax compliance can also increase public confidence in tax administration, as well as high tax employee productivity. While the purpose of using information technology in taxation is to save time, easy, and accurate. D hope too can improve services to taxpayers and improve taxpayer compliance levels in reporting payments and reporting taxes.

Research conducted by previous researchers on taxpayer compliance, such as research by Melli et al (2012) provide empirical evidence that in KPP Pratama Palembang Ilir Timur the application of *e-filing* is less effective. Similarly, Eugenia et al (2015) obtained empirical evidence that the use of *e-filing* has no significant effect on formal compliance of individual taxpayer case study in Surabaya.

Based on the problems that have been described above and from the description of several studies that have been done previously that have different results, the authors are interested to conduct research that examines whether there is Effect of Application Use e-System Taxation Compliance Individual Taxpayer compliance based on the fact that the compliance of Indonesian taxpayers still low especially the individual taxpayers SMES. For that researchers took the title of "The Effect of Use of e-System Application Taxation and Understanding the Internet Against Personal Compliance of SMES Personal Taxpayers".

## 2. LITERATURE REVIEW AND HYPOTHESES

### 2.1. Theoretical Review

#### 2.1.1. e-System Taxation

*E-system* Taxation is a modernization of taxation by using information technology is expected with *e-system* can facilitate taxpayers to report taxes. *E-system* taxation includes *e-registration*, *e-filling*, *e-Billing*, and *e-SPT*. *E-system* of taxation is made in the hope to facilitate taxpayers to carry out its tax obligations.

- a. *E-Registration* Administration System  
According to the Regulation of the Director General of Taxation Number PER-20 / PJ / 2013 *e-Registration* or *Online* Taxpayer Registration System is the application system part of the Tax Information System within the Directorate General of Taxes with hardware and software based linked by data communication devices is used to manage the Taxpayer registration process . (www.pajak.go.id)
- b. *E-Filling* Administration System  
*e-Filling* according to the Regulation of Directorate General of Taxation Number PER-1 / PJ / 2014 is a way of delivering SPT Annually electronically done online and real time via internet on website (www.pajak.go.id) or through Application Service Provider Company or *Application Service Provider (ASP)*. (www.pajak.co.id).
- c. *E-Billing* Administration System  
*Billing system* is a system that publishes billing codes for electronic payment or remittance of state revenue, without the need to make a manual deposit (SSP) manual (www.pajak.co.id).
- d. *E-SPT* Administration System  
The *e-SPT* application is an application created by the Directorate General of Taxes (DGT) for use by a Tax Payer (WP) in reporting SPT or

Notice (for easier and less paper). (www.pajak.co.id).

### 2.1.2 Understanding the Internet

Internet (*interconnected-networking*) is a series of computers connected in some circuits. Pemahaman internet is understand the truth about what is the internet and know how to use the internet. (Novarina, 2005)

### 2.1.3 Taxpayer Compliance

Taxpayer Compliance is a condition where the taxpayer meets all tax obligations and exercises taxation rights. Taxpayers' attitudes that have a sense of responsibility as citizens are not just afraid of sanctions from the applicable tax law, as well as the Taxpayer fulfills all tax obligations and exercises his taxation rights, tax obligations include registering, calculating and paying taxes payable, paying arrears and depositing return notification letter.

### 2.1.4 The Effect of Using the e-System

Application of Taxation and the Understanding of the Internet on Personal Compliance of SMES Personal Taxpayers  
The influence of the use of *e-System* Application Taxation on Personal Compliance of SMES Personal Taxpayers according to some researchers shows a positive influence on taxpayer compliance person.

## 2.2 Hypothesis:

- H<sub>1</sub> : Use of e-Registration Administration System has an effect on Taxpayer Compliance .
- H<sub>2</sub> : Use of e-Filling Administration System has an effect on Taxpayer Compliance .
- H<sub>3</sub> : Use of e-Billing Administration System has an effect on Taxpayer Compliance .
- H<sub>4</sub> : Use of e-SPT Administration System has an effect on Taxpayer Compliance .
- H<sub>5</sub> : Internet understanding has a positive effect on Taxpayer Compliance .

## 3. RESEARCH METHODS

### 3.1 Types of research

This type of research uses quantitative research method with survey form using questionnaire calculated by linkert scale.

### 3.2 Data Source And Respondents

Sources of data in this study is the primary data obtained from the answers of questionnaires given by the respondents to individual taxpayer of SMES in KPP Pratama Sukoharjo.

### 3.3 Population And Sampling

The population of this enelitian P individual taxpayer of SMES in KPP Pratama Sukoharjo . Sampling used in research is individual taxpayers of SMEs in KPP Pratama Sukoharjo which amounted to 35 taxpayers person private SMES .

### 3.4 Data analysis method

Method Data analysis in this study using the test instrument research that is by the validity and reliability test, classical assumption test consisting test normality, multicollinearity test, test heteroscedasticity, autocorrelation test,

test multiple linear regression and hypothesis test and Coefficient of Determination test (R2).

## 4. RESULTS AND DISCUSSION

### 4.1 General Description of Research Data

Enelitian P is obtained by distributing questionnaires to the respondents to go directly sampling locations. The distributed questionnaire was re-collected 38 or 84%. Questionnaires are not collected back as much as 7 pieces or 6% and questionnaires that can not be obtained because it does not meet the requirements of 3 pieces. Thus the sample that can be processed or used in this study as many as 35 people taxpayers personally SMES registered in KPP Pratama Sukoharjo. Respondent by sex, individual of SMES which have male gender as much 22 respondent or 62,9%, person of SMES which have sex of 13 respondents or 37,1% while age of respondents aged 24 to 30 years as many as 9 respondents or 25.7%, ages 31 to 40 years as many as 12 respondents or 34.3%, and who aged over 40 years amounted to 14 respondents or 40.00%. who do clothing / confection business as much as 8 respondents or 22.9%, who do the handicraft business as much as 6 respondents or 17.1%, who do business Batik as much as 5 respondents or 14.3%, who do other business Culinary as much as 10 respondents or 28.6%, and 6 respondents or 17.1% doing other business. Data of respondents who use e-system less than 6 months as many as 18 respondents or 51.4%, respondents who use e-system 6-12 months as many as 16 respondents or 45.7%, while respondents who use e-system more than 1 year as much as 1 respondent or 2.9%.

## 4.2 Classic Assumption Test

### 4.2.1 Test validity & Test Reliability

In this research, the validity test uses the analysis factor to the question items in the questionnaire with the help of SPSS 22 program with the 0.05 significance level (5%) then all instruments are valid because r count is bigger than r table (0.344). Validity test in this research consist of e-registration, e-filling, e-billing, e-SPT, Internet Understanding and Compliance of SMES Taxpayer and all instruments > 0,344.

### 4.2.2. Test Reliability

The results of reliability analysis can be seen in SPSS program version 22. Reliability test results of each variable is:

**Table 1 . H acil Test Reliability**

Model	Cronbach's Alpha	Sig	Ket .
X1	0.809	> 0.60	Reliable
X2	0.851	> 0.60	Reliable
X3	0.763	> 0.60	Reliable
X4	0.743	> 0.60	Reliable
X5	0.843	> 0.60	Reliable
Y	0.889	> 0.60	Reliable

Source: primary data processed author, 2017

From table 1 shows that the insrtumen reliability test results are reliable because it has a value of *cronbach alpha* > 0,06.

### 4.3 Test Normality

Normality test in this study using *Kolmogorov-Smirnov Test*, normality

test results can be seen in the table below:

**Table 2. Test results Normality**

Sig. Kolmogorov- Smirnov	Syarat	Information
,200	> 0.05	Valid

Source: primary data processed author, 2017

Based on table 2 with *Kolmogorov-Smirnov* value of 0,200, it can be seen that all p-values for data are larger than  $\alpha = 5\%$  ( $p > 0,05$ ), so it can be stated that the overall data obtained has a distribution normal.

#### 4.4. Test Multicollinearity

Multicollinearity test results using *Tolerance Value* or *Variance Inflation Factor (VIF)*. The following results are obtained:

**Table 3. Multicollinearity Test Results**

Model	Tolerance	VIF	Syarat	Ket.
X1	0.746	1,340	> 0.10	No multicollinearity occurs
X2	0.790	1.266	> 0.10	No multicollinearity occurs
X3	0.813	1,231	> 0.10	No multicollinearity occurs
X4	0.973	1.028	> 0.10	No multicollinearity occurs
X5	0.696	1,438	> 0.10	No multicollinearity occurs

Source: Primary data processed author, 2017

From table 3 shows that each variable has *tolerance value*  $> 0,10$  and *VIF*  $< 10$  which means no multicollinearity occurs.

#### 4.5 Test Heteroscedasticity

Based on the results of heteroscedasticity test with *Glacier* method can be seen in the following table:

**Table 4. Heteroscedasticity Test Results**

Model	Sig.	Syarat	Information
X1	0.873	> 0.05	No heteroscedasticity occurs
X2	0.076	> 0.05	No heteroscedasticity occurs
X3	0.276	> 0.05	No heteroscedasticity occurs
X4	0.180	> 0.05	No heteroscedasticity occurs
X5	0.198	> 0.05	No heteroscedasticity occurs

Source: primary data processed author, 2017

In Table 4 note that the significance of each variable  $> 0,05$ . This shows no heteroscedasticity.

#### 4.6 Test Autocorrelation

Based on the results of autocorrelation test with Durbin Watson test can be seen in the following table:

**Table 5. Automation Test**

DU	DW	4-DU	Notation	Ket. fancy
1,742	< 1.803	2,258	$du < dw < 4-du$	there is no autocorrelation

Source: Appendix 8

## 4.7 Linear Regression Analysis Multiple

**Table 6 Regression Coefficient and Standard Error Variable research**

To t.	Unstandardized Coefficients	T	Sig.
	B		
(Constant)	-4,878	-, 369	, 715
X1	-0,559	-2.256	, 032
X2	0.372	3,263	, 003
X3	-0,025	-, 120	, 905
X4	0.526	2,510	, 018
X5	0.400	1.867	, 072

Source: Primary data that is processed, 2017

Based on the results of data processing in table 6 it can be written regression equation as follows:

$$Y = -4,878 - 0,559X_1 + 0,372X_2 - 0,025X_3 + 0,526X_4 + 0,400X_5 + e$$

The equation can be interpreted as follows:

- Constant value of -4.878 means that if the five independent variables are absent or equal to zero, then the taxpayer compliance -4.878 .
- Coefficient of Variable X1 (e-registration)  
The value of X1 regression coefficient is -0,559 states that if e-registration goes up one unit then taxpayer compliance decreases by 0.55 9 units, so in this case other factors affecting taxpayer compliance are considered as constants.
- Coefficient of Variable X2 (e-filling)  
The value of the regression coefficient X2 of 0.372 states

that if e-filling up one unit then taxpayer compliance rose by 0.372 unit, so in this case other factors affecting taxpayer compliance are considered as constants.

- Coefficient of Variable X3 (e-billing)  
The value of X3 regression coefficient is -0.025 states that if e-billing rise one unit then taxpayer compliance down by 0.02 5 units, so in this case other factors affecting taxpayer compliance is considered as a constant.
- Variable Coefficient X4 (e-SPT)  
The value of the regression coefficient of X4 of 0.5 26 states that if e-SPT rises one unit then taxpayer compliance increases by 0.5 26 units, so in this case other factors affecting taxpayer compliance are considered as constants.
- Variable Coefficient X5 (internet understanding)  
The value of the regression coefficient i X5 of 0.4 00 states that if the understanding of the internet rose one unit then taxpayer compliance rose by 0.4 00 units, so in this case other factors affecting taxpayer compliance is considered as a constant.

## 4.8 Test Hypothesis

### 4.8.1 Coefficient of determination (Test $R^2$ )

From the results of the calculation, determination coefficient (*adjusted  $R^2$* ) at 0, 5, 0 8, this means that the independent variable, e-registration (X1), e-filling (X2), e-billing (X3), e-SPT (X4), the understanding of the

Internet (X5) to the variable Y (taxpayer compliance) sebesar r 50.8%, while the remaining 100% - 50.8% is 49.2 % explained by other variables outside the 5 independent variables are not included in the model.

#### 4.8.2 Test F

**Table 7 H acyl Test F**

F Count	F Table	Sig.	Syarat	Information
8,016	> 2.53	0,000	<0.05	Decent Model

Source: primary data processed author, 2017

From table 7 it can be seen that F arithmetic > F table is 8,016 > 2, 5 3 and significance value 0,000 <  $\alpha$  = 0,05. These results indicate that the regression model used in this study is feasible or fit to be used as a regression model for hypothesis testing. Then the independent variables e-registration (X1), e-filling (X2), e-billing (X3), e-SPT (X4), Internet understanding (X5) together significantly influence the dependent variable that is taxpayer compliance personal SMES (Y) .

#### 4.8.3 Test t

**Table 8. Test Results T**

Hypothesis	Sig.	Syarat	Ket .
H1	0.028	<0.05	Be accepted
H2	0.002	<0.05	Be accepted
H3	0.901	<0.05	Rejected
H4	0.015	<0.05	Be accepted
H5	0.077	<0.05	Rejected

Source: primary data processed author, 2017

Based on table 8, the value of significance of each variable is described as follows:

#### 4.8.3.1 The effect of e-registration (X1) on taxpayer compliance

The statistical test of t to the independent variable X1 shows that the e-registration variable has a significance value of 0.028 greater than the alpha value 0.05 (0.028 < 0.05). This test shows that partially e-registration variable significantly influence taxpayer compliance.

#### 4.8.3.2 Effect of e-filling (X2) on taxpayer compliance

The statistical test of t to the independent variable X2 shows that the e-filling variable has a significance value of 0.002 smaller than the alpha value 0.05 (0.002 > 0.05). This test shows that partially e-filling variable has a significant effect on taxpayer compliance.

#### 4.8.3.3 Effect of e-billing (X3) on taxpayer compliance

The statistical test of t to the independent variable X3 shows that the e-billing variable has a significance value of 0.901 greater than the alpha value 0.05 (0.901 > 0.05). This test shows that partially e-billing variable has no significant effect on taxpayer compliance.

#### 4.8.3.4 Effect of e-SPT (X4) on taxpayer compliance

The statistical test of t to the independent variable X4 shows that the e-SPT variable has a significance value of 0.015 less than the alpha value 0.05 (0.015 > 0.05). This test shows that partially e-SPT variable significantly influence taxpayer compliance.

#### 4.8.3.5 The influence of internet understanding (X5) on taxpayer compliance

The statistical test of t to the independent variable X5 shows that the internet understanding variable has a significance value of 0.077 greater than the alpha value 0.05 ( $0.077 > 0.05$ ). This test shows that the partial variable of internet understanding has no significant effect on taxpayer compliance.

#### 4.8.4 Test Coefficient of Determination (R2)

Table 9. Coefficient Test Results Determination (R2)

Adjusted R Square
0.508

Source: primary data processed author, 2017

Based on table 9, it can be seen that the value of Adjusted R Square (Coefficient of Determination) of 0,508 or 50,8 %. This shows that the ability to explain independent variables e-registration (X1), e-filing (X2), e-billing (X3), e-SPT (X4), Internet understanding (X5) to variable Y (taxpayer compliance) of 50.8%, while the remaining 100% -50.8% is 49.2% explained by other variables beyond the 5 independent variables that are not included in the model.

## 5. DISCUSSION

Based on the results of research that has been discussed previously shows that the independent variables (e-registration, e-filing, e-billing, e-SPT, understanding of the Internet) simultaneously or jointly significant effect on the dependent variable that compliance taxpayer person private

SMES (Y), thus supporting research (Fitulasih, Nurlaela, & Suhendro, 2017) stating that the use of e-registration, e-billing, e-SPT and e-filing administration systems influences taxpayer compliance.

Then for the results of partial analysis (t test) the discussion of each variable is as follows:

From the results of multiple regression can be concluded that e-registration has a positive influence and influence taxpayer compliance. So from the results means that hypothesis 1 which states the implementation of e-registration have a significant effect on taxpayer personal compliance of SMEs in KPP Pratama Sukoharjo is true, because taxpayers can utilize e-registration to register NPWP electronically making it easier, faster, and secure. It supports research (Putra TT, 2015) that the implementation of administrative system affect taxpayer compliance level.

The results of this study support the hypothesis 2 which states the implementation of E-Filing has a positive and significant impact on Personal Taxpayer Compliance SMEs. The results support the research conducted (Putra TT, 2015) that the application of e-filing administration system affect the taxpayer compliance level.

For the use of e-billing in KPP Pratama Sukoharjo is not so influential for individual taxpayers SMEs, so hypothesis 3 is not appropriate. Though e-billing is made with the aim that taxpayers easier to pay taxes, but it turns out the purpose of created e-billing system is still not so understandable by taxpayers personally SMES because there are still many who think that e-system of this tax is very complicated, so they prefer to come directly to Bank Perception or use the



post office to pay their tax bill. In addition, individual taxpayers SMEs also tend not to be complicated so there are some who use the services of accountants or tax consultants to work on their tax administration. From these results, in contrast to the research (Pusparesmi, 2016) that the use of e-billing has a positive effect on taxpayer compliance.

In this study the use of e-SPT based on the results of multiple regression has a positive influence and influence taxpayer compliance. From the result, it means hypothesis 4 which states that there is influence that is e-SPT has a significant effect on the taxpayer compliance of individual SMES is true, so taxpayer person can utilize e-SPT to report their tax obligation electronically to make it easier, faster, safer . So supportive of research conducted (Zuhdi, Topowijoyo, & Azizah, 2015) and also (Pusparesmi, 2016) that the use of e-SPT has a positive effect on taxpayer compliance.

The results of the hypothesis 5 Internet understanding does not have a positive influence and affect compliance taxpayer person private SMES. From these results means the hypothesis states that the understanding of the Internet there is an influence on taxpayer compliance of individuals SMES is not appropriate. This happens because in reality the taxpayers of private SMEs obedient to meet the obligations of taxation tend not to depend on the understanding of the internet, while to know the rules and understanding taxation taxpayers individuals SMES choose to ask directly or use the services of consultants. So from the results of this study is not in line with research research conducted (Nurhidayah, 2015) , that the understanding of the Internet can

moderate the application of e-filing effect on taxpayer compliance. .

## **6. CONCLUSIONS AND RECOMMENDATIONS**

### **6.1 Conclusion**

The purpose of this study to determine the effect of the implementation of e-system taxation on taxpayer compliance of individuals MSMEs in KPP Pratama Sukoharjo. The variables in this study consist of e-registration (X1), e-filing (X2), e-billing (X3), e-SPT (X4), and Internet Understanding (X5) as independent variable and taxpayer compliance (Y ) as the dependent variable. Personal taxpayer population of SMES in KPP Pratama Sukoharjo using e-system of taxation is measured with likert scale 1-5, while sample number of 35 respondent taxpayer of individual person of SMES in KPP Pratama Sukoharjo using e-system of taxation encountered. The method of determining the sample using random samples or random sampling, while the analysis tool in this study using the program spss version 22.

The results of this study indicate that all variables consisting of e-registration (X1), e-filing (X2), e-billing (X3), e-SPT (X4), and Internet Understanding (X5) and taxpayer compliance (Y ) is valid and reliable. This study simultaneously or together independent variables (e-registration, e-filing, e-billing, e-SPT, Understanding Internet) have a significant effect on the dependent variable is the compliance of taxpayers of individuals SMES. Variable e-registration (X1) has a positive / significant impact on taxpayer compliance taxpayer personal SMES. Then for e-filing variable (X2) have a significance value of t is less than 5% (0, 05), then the variable e-filing has a

positive influence / significantly on tax compliance individual tax SMEs. While the e-billing variable (X3) has significant value t greater than 5% (0,05). This means that e-billing variables do not have a positive / significant impact on taxpayer compliance tax of individuals of SMES. And for e-SPT variable (X4) have a significance value of t is less than 5% (0,05). This means that the e-SPT variable has a positive / significant effect on the taxpayer compliance of the individual tax of SMES. For the Internet Understanding variable (X5) has a value of t greater than 5% (0,05). This means that the Internet Understanding variables do not have a positive / significant impact on the compliance of taxpayers of private individuals of SMEs.

## 6.2. Suggestion

- 6.2.1. Further research is expected that the results obtained can be generalized in other KPPs.
- 6.2.2. For other researchers who are interested to do further research, should add research variables for results obtained more leverage . .

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