Efficiency Tax Reporting System as Variable Moderation for Digitalization of Tax Compliance

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Abstract

The goal of this research is to examine the impact of tax digitalization, such as e-filling, and e-billing, on the efficiency of individual taxpayer reporting and tax compliance in the 4.0 era. The presence of tax digitalization as a type of tax administration modernization makes it easier for the general public, particularly taxpayers, to carry out their obligation. This study is a quantitative research. This study's variables include one dependent variable, two independent variables and one variabel moderating. The dependent variable is the tax compliance, while the independent variables are the use e-filling, and e-billing and the moderating variables is efficiency of taxpayer reporting. The population in this study is Individual taxpayers in Kuningan Regency, West Java. The samples in this research are 50 respondents that take the questionnaire with Likert scale as the measurement. This study used incidental sampling, with the research instrument being an online questionnaire distributed via social media. The data analysis method in this study uses Moderated Regression Analysis (MRA). According to the findings of this study efficiency tax system has not been proven to moderate the relationship between e-filling and e-billing with the tax compliance.

Keywords: e-filling, e-billing, efficiency taxpayer reporting, tax compliance

Abstrak

Tujuan dari penelitian ini adalah untuk mengkaji dampak digitalisasi pajak, seperti *e-filling*, dan *e-billing*, terhadap efisiensi pelaporan wajib pajak orang pribadi dan kepatuhan pajak di era 4.0. Hadirnya digitalisasi pajak sebagai salah satu jenis modernisasi administrasi perpajakan memudahkan masyarakat umum, khususnya wajib pajak, dalam menjalankan kewajibannya. Penelitian ini merupakan penelitian kuantitatif. Variabel penelitian ini meliputi satu variabel dependen, dua variabel independen dan satu variabel moderasi. Variabel dependen adalah kepatuhan pajak, sedangkan variabel independen adalah penggunaan *e-filling*, dan *e-billing* dan variabel moderasi adalah efisiensi pelaporan wajib pajak. Populasi dalam penelitian ini adalah wajib pajak orang pribadi di Kabupaten Kuningan, Jawa Barat. Sampel dalam penelitian ini adalah 50 responden yang mengambil kuesioner dengan skala Likert sebagai pengukuran. Penelitian ini menggunakan sampel insidental, dengan instrumen penelitiannya adalah kuesioner online yang didistribusikan melalui media sosial. Metode analisis data dalam penelitian ini menggunakan *Moderated Regression Analysis* (MRA). Menurut temuan penelitian ini, efisiensi sistem perpajakan tidak dapat memoderasi hubungan antara *e-filling* dan *e-billing* dengan kepatuhan pajak.

Kata kunci: e-filling, e-billing, efficiency taxpayer reporting, tax compliance

Introduction

Indonesia is a developing country with the largest domestic revenue coming from the tax sector. Taxes also have a function as a regulator of government policies in the economic and social fields. Tax collection in Indonesia is coercive in nature and the benefits felt by taxpayers are received indirectly in everyday life such as infrastructure development, provision of public transportation facilities, health facilities, educational facilities and other public facilities (Cahyono and Rizqi, 2022). Based on Law Number 16 of 2009 it is said that taxes are mandatory contributions

issued by taxpayers to the state and are coercive according to applicable law. The characteristics of tax collection in Indonesia adhere to a self-assessment system in which taxpayers are given their own authority to calculate, calculate, pay and report their own tax payable based on applicable regulations (Umniyah et al, 2020). In fiscal year 2022, the Directorate General of Taxes has received realization of tax and non-tax revenues reaching Rp. 1,716.8 trillion with a cumulative percentage of tax realization of more than 85% of the tax target set in Presidential Regulation No. 98 of 2022. This was said by the Minister of Finance, Ibu Sri Mulyani said that the high rate of tax revenue was due to the economic recovery, rising commodity prices and the enactment of the Law on the Harmonization of Tax Regulations. Sri Mulyani also said that in order to maintain tax revenues and strengthen economic resilience.

Taxpayer compliance is a tax collection method that requires timely disclosure of taxable income and payment of tax obligations without the relevant authorities taking action. The government has a goal of increasing taxpayer compliance through the tax authorities by instructing taxpayers to use a computerized taxation system to change attitudes and behavior in increasing taxpayer compliance in the future (Night & Bananuka, 2020; Kusumawardhani et al, 2023). Musimenta et al (2017); Kusumawardhani et al (2023) say that a person will comply if he registers as a taxpayer, submits a tax report and fulfills tax obligations. But other than that a person is considered disobedient if he does not report taxes within the time limit.

To avoid non-compliance that occurs, it is therefore very important to build a technology that makes it easier for taxpayers to carry out the process of reporting and paying taxes without experiencing difficulties, the Directorate General of Taxes utilizes online-based information and communication technology through the Electronic Filling (E-Filling) and Electronic Billing (E-Billing) systems. E-Filling is a form of modernization of the electronic government system which has the goal of providing convenience for taxpayers in reporting Annual Tax Returns or Notification Letter of Tax what is known by the abbreviation SPT. E-Billing is also a form of convenience with information technology that will make it easier

for taxpayers to make billing codes so they can make tax payments easily without having to come or queue at the tax office (Awaludin et al, 2023; Assyadira and Andriyanto, 2023)

Digitalization in the field of taxation can be seen as an order that will experience developments in the future and an important pillar in tax service reform because its benefits will have an impact on tax ratios, avoidance and tax evasion and encourage compliance in paying taxes. This explains that digitalization and information technology will be oriented towards aspects of having to pay taxes from various forms of taxation in the future (Tita et al, 2022). One of the principles in tax collection besides the use of digitization is the efficiency of the tax system where the tax system must be applied practically and easily so that tax compliance can be achieved, then in the digital era 4.

The development of the application of the E-Filling and E-Billing tax systems implemented by the Directorate General of Taxes in assisting tax reporting efficiency to improve tax compliance continues. However, this is different from what has happened in Kuningan Regency, which has experienced a decline in annual SPT reporting. This can be seen from the data obtained at the Tax Service Office in Kuningan Regency, which is the object of this research, namely individual taxpayers who submit annual tax returns. In Table 1 data regarding the compliance of the Kuningan Regency taxpayer Notification Letter of Tax.

Table 1 provides information that the number of registered individual taxpayers in Kuningan Regency continues to increase from 2018 to 2022 for both employee and non-employee taxpayers. However, the increase in registered taxpayers is not in line with taxpayers who report SPT so that it can be seen that the individual compliance ratio in Kuningan Regency continues to decrease. This is probably due to the integrated electronic taxpayer identification number (e-TIN) program on electronic identity card so that many taxpayers are registered, but there are still many taxpayers who still haven't gotten a job after the Covid-19 virus.

Furthermore, further study and analysis is needed to prove whether the decline that occurred was due to the ineffectiveness of technology in supporting tax compliance so that

Table 1. Individual taxpayer compliance ratio of Kuningan regency

	Employee					Non Employees				
	2018	2019	2020	2021	2022	2018	2019	2020	2021	2022
Registered Individual Taxpayers	62.660	69.009	72.847	77.040	81.535	6.578	12.104	18.303	24.780	35.734
Actual Individual Taxpayers reporting	58.939	63.526	67.356	53.337	44.537	6.508	6.938	15.298	8.145	4.339
Individual Compliance Ratio	94%	92%	92%	69%	55%	99%	57%	83%	33%	12%

Source: Hamzah et al, 2023

for taxpayers it is inefficient in tax collection and reporting. Based on this description, the main problems in this study can be formulated, namely: 1). Is the efficiency of the tax reporting system able to moderate the relationship between e-filling and taxpayer compliance?; 2) Is the efficiency of the tax reporting system able to moderate the relationship between e-billing and taxpayer compliance?

Literature Review and Hypotheses Development

Technology Acceptance Model (TAM)

To explain one's behavior in studying the process of adopting information technology using computers to support increasing tax compliance, the technology acceptance model is used to build hypotheses (Umniyah et al, 2020). The technology acceptance model is a theoretical extension of Theory of Reaction Action (TRA) (Fisbein and Ajzen, 1975) and Theory of Planned Behavior (TPB) (Ajzen, 1985, 1991) developed by Davis (1989). Theory is used as a guide for understanding and investigating the behavior of information system users and as a standard for predicting intention and acceptance of technology (Tambun & Muhtiar, 2019; Kusumawardhani et al, 2023). There are 2 determining factors that can test the resilience of a technology in the long term, namely perceived usefulness and perceived ease of use. The most important advantage of the Technology Acceptance Model (TAM) is that this model is a parsimony model, which is a simple but valid model (Maryatin, 2017; Muliyani & Fidiana, 2021).

Tax Compliance

Tax compliance can be interpreted as a requirement for countries whose state revenues exceed 80% of tax revenues. Compliance is defined as the condition of the taxpayer as a contributor who can be responsible for fulfilling

his tax obligations. Then the issue of compliance will be important because non-compliance can lead to tax evasion and tax evasion resulting in a reduction in depositing tax funds into the state treasury. In Indonesia, individual taxpayers are considered compliant if they have an e-TIN, report an SPT, fulfill tax obligations, collect and withhold taxes in accordance with the applicable Income Tax Law (Erdiansyah and Khoirunnurrofik, 2021; Umniyah et al, 2020).

Electronic Filling

The reform and modernization of the tax system carried out by the Directorate General of Taxes (DGT) is expected to be able to increase the confidence of taxpayers in fulfilling their tax obligations so that the difference between actual tax revenue and potential tax revenue will be smaller (Purba et al, 2020). DGT through e-filling as a basis for tax reporting services in the field of tax administration is expected to be able to provide services to the public quickly and effectively only through the internet network (Husein et al, 2011). E-Filling is an implementation of e-government to support the existing taxation system to make it easier, faster and more efficient. The use of E-Filling can be used in 2 ways by taxpayers, firstly, taxpayers interact directly with the web server provided through DGT Online by filling in directly and secondly, taxpayers can download electronic form software and fill it offline and re-upload the completed form files to the E-Filling website (Purba et al, 2020). E-Filling is managed in the Director General of Tax Regulation Number PER-02/PJ/2019 which states that E-Filling provides fast, safe, cheap and precise benefits in calculating and filling out SPT.

Electronic Billing

Electronic tax payments have been stipulated by the Directorate General of Taxes through PER-05/PJ/2017 Article 1 paragraph 3

which states that the billing system is an electronic tax payment system for presenting and maintaining billing codes and an electronic state revenue system. Indonesia adheres to a self-assessment system, so to complement this system, DGT facilitates e-billing for taxpayers to make payments independently and maintain accurate tax reporting (Rahmawati and Apriliasari, 2021; Kusumawardhani, 2023). E-Billing is a government innovation in providing easy services for taxpayers to pay taxes with the aim of increasing the effectiveness of state revenue (Lailiyah and Sebayang, 2019).

Efficiency of Tax Reporting System

Basically, efficiency relates to the correct way of doing something without wasting time, money and effort. In the easy tax reporting process and does not waste a lot of time and money, the taxpayer can fulfill his tax obligations properly. Tax reporting efficiency is the responsibility of the Directorate General of Taxes to achieve tax revenue as expected. Taxpayers are able to adapt to the development of digitalization of information technology in paying and reporting their taxes such as the use of E-Filling and E-Billing as a system that makes it easy to fulfill their tax obligations, so that the efficiency of the tax reporting system has occurred. The efficiency of the reporting system can be seen from the taxpayer's efforts in reporting their tax obligations, if the tax reporting process is felt easy by the taxpayer then tax reporting can be said to be efficient. The factors that affect reporting efficiency are speed, accuracy of results and data archiving (Wuwungan et al, 2021; Tualeka et al, 2021).

Hypotheses Development: Tax Reporting System Efficiency Moderates the Relationship Between E-Filling and Tax Compliance

The efficiency of tax reporting is something that can show the efficiency of the system reporting process carried out by taxpayers in carrying out their tax obligations without having to waste time, money and effort. E-Filling is a form of modernization of the taxation system provided by the Directorate General of Taxes to assist taxpayers in submitting tax reports quickly using the internet network so as to increase taxpayer compliance. Therefore, the hypothesis proposed in this study;

H1: The efficiency of the tax reporting system is able to moderate the relationship between e-filling and tax compliance.

Hypotheses Development: Tax Reporting System Efficiency Moderates the Relationship Between E-Billing and Tax Compliance

The use of E-Billing which can be done anywhere should be able to show the efficiency of the tax reporting system because it does not require time to queue up to the tax office or to the bank to obtain a billing code and payment of tax payable. With the presence of E-Billing, it is hoped that taxpayers can increase taxpayer compliance in reporting tax payable quickly and accurately. Therefore the hypothesis proposed in this study:

H2: The efficiency of the tax reporting system is able to moderate the relationship between e-filling and tax compliance.

Methodology

This study used a quantitative method in the form of a survey with 3 types of variables, namely the dependent, independent and moderating variables. The dependent variable in this study is taxpayer compliance, the independent variables are e-filling and e-billing while the moderating variable is the efficiency of the tax reporting system. The data source to be used is primary data obtained from the research questionnaire.

Population and Sample

The population of this study is individual taxpayers registered at the Tax Service Officer (KPP) Pratama Kuningan Regency in 2022 as many as 35.734. Sampling in this study used the convenience sampling method, namely by selecting anyone who was accidentally met by the researcher. The instrument used was a questionnaire in the form of a Google form. For the minimum number of samples used 100 individual taxpayer respondents. The criteria for using the sample on individual taxpayers in this study, such as:
1. Permanent employees
2. Non-permanent employees
3. Businessman

Variable Measurement

This study uses an interaction test using Moderated Regression Analysis (MRA).

Multiply the variables between E-Filling (X1) and E-Billing (X2) with the efficiency of the tax reporting system (Z) as a moderation of taxpayer compliance (Y) with the following equation:

$$Y = \alpha + \beta 1X + \beta 2Z + \beta 3X*Z + e \qquad \text{Eq. 1}$$
$$Y = \alpha + \beta 2X + \beta 2Z + \beta 3X*Z + e \qquad \text{Eq. 2}$$

Then in this study measured the answers to questions with a 5-point Likert scale starting from strongly disagree and strongly agree. Analysis with this interaction test is assisted by the SPSS 25.0 program to obtain the coefficient of determination, the value of the F test statistic and the t-test used in hypothesis testing.

Results and Discussion

Descriptive Data

Based on the results of the questionnaires, it was obtained that of the 100 questionnaires distributed, only 50 questionnaires were fulfilled. The sample size used is not in accordance with the initial sample calculation, this is due to time limitations when the study was carried out with a conference time that only had a span of 2 months. Then for data processing with only 50 samples can be done as said by Ghasemi and Zahediasl (2012) in their research said according to the central limit theorem with large enough sample size (>30 or 40), the violation of the normality assumption should not cause major problems. For example, we can ignore the distribution of the data. The collected respondent information in Table 2 respondent identity.

Classical Assumption Test

The data in this study between the independent variables occurs multicollinearity, which means that there is a correlation between the e-filling and e-billing variables with the VIF value exceeding the standard number between 1-10. The results can be seen in Table 3.

Multiple Linear Regression Analysis

Testing multiple linear regression analysis in this study used the Moderated Regression Analysis (MRA) test. The 2 models were tested with the following results:

Based on the regression results, model 1 is obtained, namely Y = -45.631 +1.838 E-Filling + 1.232 Efficiency Tax System – 0.025 (E-Filling*Efficiency Tax System).

Based on the regression results, model 2 is obtained, namely Y = -13.800 + 1.750 E-Billing + 0.263 Efficiency Tax System – 0.010 (E-Billing*Efficiency Tax System).

In Table 2, it can be seen that the results of the identity of the respondents who contributed to this study are dominated by 65% of women with an age range of 30 to 40 years with an almost entirely S1 educational background and as many as 60% work as permanent employees in a company.

Furthermore, in Table 3, the multicollinearity test is not proven only in the efficiency variable of the tax system which shows that the VIF number is still in the vulnerable number 1-10 and the other two variables have a VIF number above the number 10 which shows that multicollinearity occurs in these variables.

In Table 4, the results of the calculation of model 1 show that the value of the regression coefficient variable of the efficiency of the tax system as moderation has a regression value of -0.025 which is negative with a calculation significance value of 0.134 > 0.000. This means that the efficiency variable of the tax system is not able to moderate the effect of e-filling on taxpayer compliance so that the proposed research hypothesis is rejected or H0 is accepted.

Then the results of the subsequent calculation from model 2 can be seen in Table 5 which shows that the regression coefficient value of the variable efficiency of the tax system as moderation has a regression value of -0.010 which is negative with a significance value of 0.253 > 0.000. Therefore, the efficiency of the tax system is not able to moderate the relationship between e-billing and taxpayer compliance, so the hypothesis proposed is rejected.

Table 2. Respondent identity

Gender		Age	Last Education	Work		
35% Male	65% Female	95% 30-40 years	95% S1	60% permanent employees	30% non-permanent employees	10% entrepreneur

Source: processed data

Table 3. Multicollinearity test

Variables	VIF	Results
Efficiency Tax System	3.585	No Multicollinearity
E-Billing	11.314	Multicollinearity
E-filling	10.962	Multicollinearity

Source: SPSS

Table 4. Regression test result model 1

Model 1	B	T-count	Sig	Adj R2	F-count	Sig	Hypotheses Results
(Constant)	-45.631						
E-filling	1.838	2.706	010				
Efficiency Tax System	1.232	1.668	.102	.847	91.565	.000	Rejected
E-Filling*Efficiency Tax System	-.025	-1.524	.134				

Source: SPSS

Table 5. Regression test result model 2

Model 2	B	T-count	Sig	Adj R2	F-count	Sig	Hypotheses Results
(Constant)	-13.800						
E-Billing	1.750	5.044	.000				
Efficiency Tax System	.263	901	.372	.970	495.044	.000	Rejected
E-Billing*Efficiency Tax System	-.010	-1.158	.253				

Source: SPSS

Discussion

Based on the MRA test results, model 1 has a significance value of 0.134, which is greater than 0.05, indicating that it has no effect on tax compliance, with a coefficient value of the interaction variable (E-Filling x Efficiency Tax System) of -0.025. Then model 2 has a coefficient (E-Billing x Efficiency Tax System) of -0.010 with a significance of 0.25 > 0.05. This demonstrates that design hypotheses 1 and 2 are rejected, namely that the variable efficiency of the tax reporting system does not strengthen the effect of e-filling and e-billing on tax compliance. There has been no previous research that uses the variable efficiency of the tax reporting system as a moderating variable, but researchers use this variable as a moderating variable because they want to see if e-filling and e-billing have been in use as a tax reporting system and digital tax payments have become an efficient tax reporting system or not. Logically, the researcher reasoned that the efficiency of the tax reporting system has not been able to moderate the relationship between e-filling and e-billing on tax compliance because there is still a lack of respondents' understanding of the role of this variable as an interaction variable that connects the x variable with the y variable and literally, the taxpayer only carries out the obligation to report their tax obligations without exploring the advantages or a disadvantage.

Conclusion

The overall results show that this study has limitations including the number of respondents collected when conducting data analysis with only 50 questionnaire data and there is a correlation between the independent variables so that this might lead to the result that the efficiency of the tax reporting system is not able to moderate the relationship between e-filling and e-billing with tax compliance. Thus, this does not support the two hypotheses in this study.

According to the researchers, people have correctly completed their tax obligations. Researchers use the digitization of this system to help the Directorate General of Taxes promote socialization and counseling to taxpayers about the role of the tax reporting system so that they fully comprehend its presence. Due to time constraints and respondents who were owned by the researcher during performing the research, the study's findings were unable to reflect the true scenario. It is important for future researchers to plan time and questions that are easily

understood by respondents so that they can participate with the knowledge they have. According to the TAM theory, adopting information technology can encourage taxpayer behavior and increase taxpayer compliance.

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Table of Abbreviation

Abbreviation	Explain
E-Billing	Electronic Billing
E-Filling	Electronic Filling
SPT	Reporting Annual Tax Returns (Surat Pemberitahuan Tahunan)
e-TIN	Electronic Taxpayer Identification Number
DGT	Directorate General Tax
KPP	Tax Service Officer (Kantor Pelayanan Pajak)
MRA	Moderated Regresion Analysis

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