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Effect of E-Filling System Application with Internet understanding of Taxpayer compliance as Moderation Variable in North Karawang North Tax Office

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Abstract---*This study aims to analyze the Effect of Efilling Implementation with internet understanding of Karawang City Taxpayer compliance. The sample used in this study were 100 respondents. This questionnaire was tested with a validity test, a reliability test. The classic test used was the Normality Test, Multi-collinearity Test, Linearity Test. Hypothesis Test using Multiple Linear Regression, T Test, F Test*

From the research results above the application of the E-filling system 0.520> 0.05 does not significantly influence partially on internet understanding. Taxpayer Compliance 0.025 <0.05 simultaneously influences the internet understanding.

Keywords---*E-Filling, Internet Understanding, Taxpayer Compliance*

I. Preliminary

Taxes come from public contributions and can be imposed by not getting paid directly managed by the Directorate General of Taxes. According to Surya Manurung (2013), the Government through the Ministry of Finance Institution set Rp1,529 trillion to finance state administration activities ranging from paying employee salaries, providing subsidies, paying foreign debt and building infrastructure. The government still relies on tax revenue as a source of state revenue. The government is targeting tax revenue of Rp1,193 trillion or around 78 percent of total state revenue (www.pajak.go.id).

It takes awareness, honesty, discipline and the desire of taxpayers to carry out their obligations in accordance with applicable tax regulations. But in reality, the people's desire to pay taxes is still relatively low. The Directorate General of Tax of the Ministry of Finance noted that tax revenue up to September 26, 2014 reached Rp683 trillion or still far from the target in the Revised State Budget of Rp1,072.3 trillion (beritasatu.com). According to Fuad Rahmany (2014) based on data from the Directorate General of Taxes, the potential for employee and personal taxpayers (WP) throughout Indonesia is estimated at 46 million people. However, to date there are only 28 million private WPs and registered employees and of that number only 22 million have deposited the SPT, while tens of millions of taxpayers of restaurant and hotel business owners pay only 460,000 people. Specifically, for WPs of business entities registered with 5 million, only around 550,000 or 11% are tax compliance.

Therefore, to improve taxpayer compliance, the Directorate General of Tax always seeks to optimize services so that it is expected to increase public awareness and desire to be orderly as a taxpayer, one of them by carrying out tax reforms.

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In order to achieve these objectives, the tax administration reform program needs to be designed and implemented in a comprehensive and comprehensive manner through changes in the fields of organizational structure, business processes and information and communication technology, human resource management, and implementation of good governance (Diana Sari, 2013).

E-filling can minimize costs and time because only by using an internet-connected computer, submission of tax returns can be done anytime, namely 24 hours a day and 7 days a week (including holidays) and anywhere without the need to come to the tax office to give it to Revenue officer

Restricting the problem

Based on some identification of existing problems, researchers try to limit the problems that want to be solved through research activities. Limitation of the problem to be examined in this study is about the Effect of E-Filling System Implementation on Taxpayer Compliance with Understanding Internet as a Moderating Variable (Individual). Taxpayers subjected to research are taxpayers registered at North Karawang Primary Tax Office.

Formulation of the problem

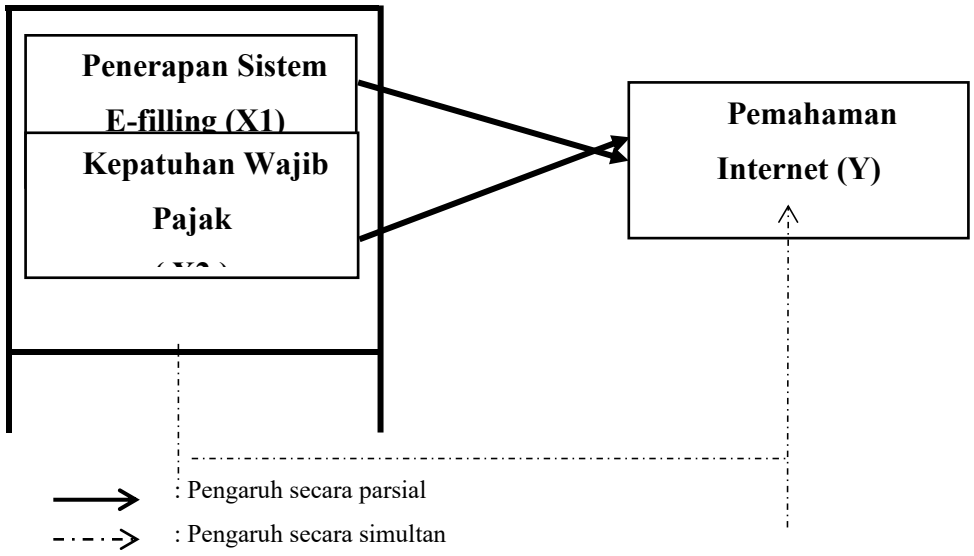
1. How does the E-filling system apply to Taxpayer Compliance registered at North Karawang North Tax Office?
2. Is there any suspicion that the influence of internet understanding can moderate the relationship between the implementation of the e-filling system and the compliance of taxpayers who are registered in KPP Pratama Karawang?
3. How Big is the Effect of E-Filling System Implementation and Internet Understanding on Taxpayer Compliance registered at Karawang Primary Tax Office?

II. Literature review

Understanding E-Filling

E-filling is explained by Gita (2010) as an electronic SPT submission service for both Individuals and Entities via the internet on the website of the Directorate General of Taxes or application service providers to the Tax Office by utilizing the internet, so that taxpayers do not need to print all report forms and waiting for receipts manually.

Think framework



Research Hypothesis

Based on the explanation of the framework of thought and paradigms of previous research, the research hypothesis proposed as a temporary answer to the formulation of the research problem is as follows:

〖Ho〗 _1: Allegedly there is no significant influence between the adoption of the E-filling system on Taxpayer Compliance with moderation variables registered in North Karawang North Tax Office.

〖Ha〗 _1: Allegedly there is a significant influence between the application of the e-filling system to taxpayer compliance with moderation variables registered at North Karawang North Tax Office.

〖Ho〗 _2: Allegedly There is no significant influence between Internet Understanding of Taxpayer Obedience and Moderation Variables registered at North Karawang North Tax Office.

〖Ha〗 _2: Allegedly there is a significant influence between the internet understanding of Taxpayer Compliance with Moderation Variables registered at North Karawang North Tax Office.

III. Research methodology

The study was conducted at North Karawang Pratama KPP located at Jalan A.Yani 17.Karawang. When the study began in February 2019

Research Variables

This study uses three types of variables namely the dependent variable, independent variable and moderating variable. The dependent variable in this study is Taxpayer Compliance, the independent / independent variable in this study is the Application of the E-Filling System and the moderating variable in this study is Internet Understanding.

Dependent Variable

The dependent variable in this study is Taxpayer Compliance. Taxpayer compliance is when taxpayers fulfill all obligations taxation and carrying out its taxation rights, taxation obligations include registering, calculating and paying tax owed, paying arrears and depositing the Taxpayer Compliance Indicator Notification According to Mendra (2017: 226)

are as follows:

1. Compliance to register to obtain a TIN
2. Compliance with the calculation and payment of tax payable
3. Compliance with payment of tax arrears
4. Compliance to remit a Letter of Notification (SPT)

But in this study only used 2 indicators of taxpayer compliance because in this study discussing e-filling. These indicators are:

1. Compliance to register to obtain a TIN
2. Compliance for depositing the Return Notice (SPT)

Independent Variable

Independent variable According to Sugiyono (2017: 39) is a variable that influences or is the cause of the change or emergence of the dependent variable. The independent variable in this study is the Application of E-Filling System. E-Filling is part of a modern tax administration system that is used to submit Taxpayer's notification letters electronically to the Directorate General of Taxes which is carried out through a real-time on-line system by utilizing internet communication networks.

The independent variable in this study is the application of e-filing system. According to (Pandiangan, 2007: 38) defining the e-filing system is a way of delivering the Notification Letter (SPT) which is done through an internet-based system and quickly.

According to (Mendra, 2017: 226) There are several profit indicators with the implementation of the e-filing system for taxpayers, namely:

1. Submission of SPT can be done quickly, safely, and at any time.
2. Calculation can be done quickly and accurately because it is computerized.
3. Fill in the tax return easier because filling the tax return in the form of a wizard
4. Data submitted by taxpayers is always complete because of the validation of filling SPT.
5. More environmentally friendly because it minimizes the use of paper.
6. No hassle because complementary documents do not need to be sent back unless requested by the KPP through an Account Representative (AR).

Moderating Variables

Moderating variables are types of variables that influence (strengthen or weaken) the direct relationship between the independent variable and the dependent variable. In this study, which is used as a moderating variable is Internet Understanding. Understanding the Internet is understanding correctly about what the internet is and knowing how to use the internet. The internet provides several benefits for daily life, including:

1. Obtaining information.
2. Add knowledge.
3. Speed of access.

According to Sugiyono (2017: 80) Population is a generalization consisting of objects that have certain qualities and characteristics determined by researchers to be studied and then drawn conclusions. So the population is not just people, but also objects and other natural objects. Poupulation is also not just the amount that exists in the object or subject being studied, but includes all the characteristics or characteristics that are owned by the subject or object.

Population research must begin with a clear determination of the target population in a study called the target population, that is the population that will be the scope of the research conclusions.

The sample taken in this study uses convenience sampling method. The number of samples in this study were 100 respondents.

Sampling Technique

The sampling technique used in this study is based on the non-probability sampling method using a purposive sampling approach.

Data collection technique

In this study, data collection techniques were carried out by distributing questionnaires to the relevant research samples. The questionnaire distributed was in the form of a list of questions about problems related to the object under study. Questionnaires were given to taxpayers who have used the e-filling system registered at North Karawang North Tax Office.

Questionnaire was measured using a Likert scale. Likert scale3.5.1 Data Analysis Techniques

1. Test Instruments

2. Test Validity

3. Reliability Test

Research Instruments

The research instrument is a tool used by researchers to gather quantitative information about the variables to be studied. The instruments used in this study were questionnaire instruments for Taxpayer Compliance variables, Internet Understanding variables and E-Filling System Implementation variables. This study used a model of used trials which meant that if the results of the trial of the instrument were valid and reliable then the instrument was reused as a research instrument. Questionnaire instruments used as a trial were 100 respondents.

K = 1 + 3.3 log n Remarks:

K = number of class intervals n = number of observational data

log = logarithm

To calculate the data range and class length using the following formula (Sugiyono, 2012: 35):

Data Range = maximum value - minimum value + 1 Length of class = data range / number of classes

Classic assumption test

Classic assumption tests include the normality test, the multicollinearity test (for multiple linear regression) and the heteroscedasticity test. Test the Coefficient of Determination (R2). The F test and the T test, also used in this study.

IV. Results and Discussion

The results of the validity of the Application of E-filling System (X1)

Nomor item	r hitung	r kritis	Kriteria
X1.1	0,597	0,3	Valid
X1.2	0,709	0,3	Valid
X1.3	0,685	0,3	Valid
X1.4	0,695	0,3	Valid
X1.5	0,689	0,3	Valid
X1.6	0,612	0,3	Valid
X1.7	0,514	0,3	Valid
X1.8	0,446	0,3	Valid

Source: Data processed through IBM Statistics SPSS, 22 (2019)

Based on the results of the validity table analysis, the 6 question items of the e-filling system implementation variable have a correlation coefficient with a total score (r count) greater than the critical r which means all 8 items of the questionnaire are valid.

The Validity Results of Implementing the E-filling System (X2)

Nomor item	r hitung	r kritis	Kriteria
X2	0.608	0,3	Valid
X2	0,636	0,3	Valid
X3	0,536	0,3	Valid

X4	0,695	0,3	Valid
X5	0,565	0,3	Valid
X6	0,518	0,3	Valid

Based on the results of the analysis of the e-filling system application table, the 6 question items of the e-filling application variable have a correlation coefficient with a total score (r count) greater than the critical r value of 0.3 which means the 6 question items are valid .

Validas test results for E-filling (Y) System

Nomor item	r hitung	r kritis	Kriteria
Y1	0,685	0,3	Valid
Y2	0,872	0,3	Valid
Y3	0,872	0,3	Valid
Y4	0,737	0,3	Valid
Y5	0,596	0,3	Valid
Y6	0,686	0,3	Valid

Source: Data processed through IBM SPSS, 22 (2019)

Based on the table above, information can be obtained about the level of validity which items are declared valid and can be used for research. The test results are obtained that all items of questions in the questionnaire are selected items.

Reliability Test Results

Variabel	R_{Hitung}	R_{Kritis}	Kriteria
Penerapan Sistem E-filling (x_1)	0,764	0,6	Reliabel
Kepatuhan Wajib pajak (x_2)	0,619	0,6	Reliabel
Pemahaman Internet (Y)	0,834	0,6	Reliabel

Source: Data processed through IBM Statistics SPSS, 22 (2019)

Based on the reliability test table, Cronbach's Alpha values obtained from all research variables are the Application of the E-filling System (x_1), Taxpayer Compliance (x_2), Internet Comprehension (Y) shows results greater than 0.60. Thus the respondent's answers from these variables are reliable,so the questionnaire of these variables can be used for research.

Classic Assumption Test Results

Normality Test Results

Normality test is to find out whether in the regression model the residual variable has a normal retribution. This test is useful for the initial stages of the data analysis method. If the significance probability value is> 0.05, then the residuals are normally distributed. The test results with the K-S method are obtained as follows:

Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	2.27858201
Most Extreme Differences	Absolute	.076
	Positive	.076
	Negative	-.069
Test Statistic		.076
Asymp. Sig. (2-tailed)		.168[c]

Source: Data processed through IBM Statistics SPSS, 22 (2019)

Based on the Normality Test Table, the Asymp value can be seen. Sig. (2-tailed) of 0.168> significant value of 5% or 0.05, it can be concluded that the data are normally distributed.

Multicollinearity Test Results

According to Imam Ghozali (2011: 105-166) U> 0.10 or equal to VIF value <10. A low TOL value is the same as a high VIF value because VIF = 1 / TOL. The cut off value commonly used to indicate the presence of multicollinearity is TOL <0.10 or equal to VIF value> 10.

Multicollinearity Test Results

Coefficients[a]

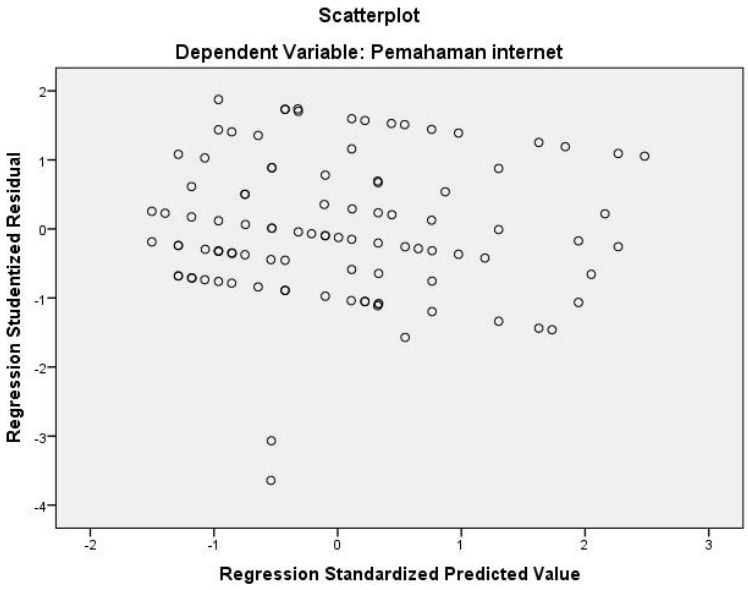
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	17.876	3.967		4.506	.000		
penerapan sistem e-filling	.061	.094	.064	.645	.520	.982	1.018
kepatuhan wajib pajak	.246	.108	.226	2.269	.025	.982	1.018

a. Dependent Variable: Pemahaman internet

Based on the Multicollinearity Test Table, it can be seen that the tolerance value of the variable implementation of the e-filling system and taxpayer compliance is 0.982 meaning that there is no tolerance value below 0.10 or VIF value for the variable implementation of the e-filing system and taxpayer compliance of 1.018 means no some have a VIF value of more than 10. So from the table, the variable implementation of the e-filling system and taxpayer compliance has a tolerance value of 0.10 and a VIF value of less than 10. So it can be concluded that there is no multicollinearity and regression

models in this research is appropriate. Heteroscedasticity Test Results Heteroscedasticity test aims to test whether in the regression model residual inequality occurs between observations with other observations. If the variance and residuals of one observation to another are fixed, then it is called homoscedasticity whereas if the variance of residuals between one observation with different laniya is called heteroscedasticity (Imam Gozali, 139: 2011). A good regression model is hemoscedasticity.

Heteroscedasticity Test Results



Source: Data processed through IBM Satatistic 22, (2019)

Based on the picture of the Heteroscedasticity Test above, it appears that there is no heteroscedasticity, because there are random patterns and spread points above and below the number 0 on the y axis.

Partial Hypothesis Testing (t Test)

Partial Test Results (t test)

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	17.876	3.967		4.506	.000		
penerapan sistem e-filling	.061	.094	.064	.645	.520	.982	1.018
kepatuhan wajib pajak	.246	.108	.226	2.269	.025	.982	1.018

a. Dependent Variable: Pemahaman internet

Source: Data processed through IBM Statistics SPSS, 22 (2019)

1**. Effect of Partial Application of E-filling (X1) on Internet Understanding (Y)**

Hypothesis testing results are partially known tcount for the application of the e-filling system of 0.645 while the value of the t-table of significance level α = 5% (0.05) and df = n-k = (100-2) = 98 obtained a ttable value of 1.661. So it can be concluded that tcount> ttable means that H01 is accepted and Ha1 is rejected. Individual hypothesis test results for the variable acceptance of the e-filling system indicate that the variable does not significantly influence the understanding of the internet. This is illustrated by the rejection of Ha1 and acceptance of H01 and the significant value of the application of the E-filling system 0.520> 0.05. So it can be concluded that the application of e-filling systems does not significantly influence partially on Internet Understanding.

2**. Partial Influence of Taxpayer Compliance (X2) on Internet Understanding (Y)**

The partial hypothesis test results known tcount value for sales amounted to 2.269 while the ttable value of significance level α = 5% (0.05) and df = n-k = (100-2) = 98 obtained ttable value of 1.661. So it can be concluded that tcount> ttable means that H02 is rejected and Ha2 is accepted. Individual hypothesis test results for Taxpayer Compliance variables indicate that these variables have a significant effect on Internet Understanding. This is illustrated by the acceptance of Ha2 and the rejection of H02 and significant taxpayer compliance of 0.025 <0.05. So it can be concluded that taxpayer compliance has a significant effect on Internet understanding.

Partial Hypothesis Testing (Test f)

Hasil Uji Prasial (F)

ANOVA[a]

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	32.158	2	16.079	3.034	.053[b]
Residual	514.002	97	5.299		
Total	546.160	99			

a. Dependent Variable: Pemahaman internet

b. Predictors: (Constant), kepatuhan wajib pajak, penerapan sistem e-filling

Source: Data processed through IBM Statistics SPSS, 22 (2019)

Based on the t-test table Hypothesis Testing Results are simultaneously known Fcount for the independent variables Application of e-filling system and Taxpayer Compliance is 3.034 while the Ftable value with α = 5% (0.05) and the real level (db) = nk = (100 - 2) = 98 so that the table is 3089. The value of Fcount> Ftable then H0 is accepted while Ha is rejected, it can be concluded that the implementation of the E-filling and Taxpayer Compliance System has no simultaneous effect on Internet Understanding. This is illustrated by the rejection of Ha and the acceptance of H0 and a significant value of 3.034 <0.05. So it can be concluded that the implementation of the E-filling and Taxpayer Compliance System does not have a positive and significant effect simultaneously on Internet Understanding.

Multiple Linear Regression Analysis

Multiple Linear Regression Test Results

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	17.876	3.967		4.506	.000		
penerapan sistem e-filling	.061	.094	.064	.645	.520	.982	1.018
kepatuhan wajib pajak	.246	.108	.226	2.269	.025	.982	1.018

a. Dependent Variable: Pemahaman internet

Source: Data processed through IBM SPSS, 22 (2019)

From the results of multiple linear regression that researchers did on the variable implementation of the e-filling system and taxpayer compliance with net income can be described a simple regression equation as follows:

Y = a + b1X1 + b2X2 + e

Y = 17,876 + 0,061 X1The application of the e-filling system + 0.246X2 Taxpayer compliance + e

Based on the multiple linear regression test above it can be concluded that:

1. In the regression coefficient above, a constant value of 17.876 means that if there is no change in the application of the e-filling system and taxpayer compliance, the internet understanding value is positive at 17.876

2. Sales variables have a regression coefficient with a positive direction that is equal to 0.061 or 6.1%. Means that the application of the e-filling system has a relationship with Internet Understanding that is 6.1%, meaning that if there is an increase in sales once it will increase net profit by 6.1%.

3. Accounts receivable turnover variable has a regression coefficient with a positive direction that is equal to 0.246 or 24.6%. Means that taxpayer compliance has a relationship with internet understanding of 26.4% means, if there is an increase in taxpayer compliance once it will increase net income by 26.4%.

V. Recommendation

1. In my opinion the procedure for using the E-filling system is simplified so that the E-filling system is easy to learn for taxpayers who have never used the E-filling system

2. Taxpayers should use the internet to be able to increase knowledge about the use of E-filling and taxation regulations

VI. Conclusion

1. The results of the study of 100 individual taxpayer respondents registered at North Karawang North KPP in 2019, so it can be concluded that the implementation of the e-filling system has no significant effect partially on Internet Understanding.So it can be concluded that taxpayer compliance has a significant effect on Internet understanding.

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