ANALYSIS OF e-SPT, e-FILING AND e-FORM SYSTEMS ON INDIVIDUAL TAXPAYER COMPLIANCE

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Abstract
The objective of this study is to ascertain the impact of brand image, and electronic word of mouth, and this research aims to analyze the effect of implementing e-SPT, e-filing, and e-Form on individual taxpayer compliance at KPP Pratama South Batam, both partially and simultaneously. The method used in this research is multiple linear regression analysis. The type of this research is quantitative, the data source in this research is primary, the data collection technique in this research is using a questionnaire, and the technique for determining this sample is Slovin, totaling 100 respondents. The partial research results show that e-SPT (X1) obtained a calculated t value of 1.647 where this value is smaller than the t table value of 1.985 and for the significance value obtained a value of 0.103 which is a value greater than 0.05 so that e-SPT has no effect. regarding the compliance of Individual Taxpayers at KPP Pratama South Batam, e-Filing (X2) obtained a calculated t value of 2.420 where this value is greater than the t table value of 1.985, and for the significance value obtained a value of 0.017 which is smaller than 0.05 so that e-Filing affects the fulfillment of Individual Taxpayers at KPP Pratama South Batam. e-Form (X3) obtained a calculated t value of 2.048 where this value is greater than the t table value of 1.985 and the significance value obtained a value of 0.043 which is a value smaller than 0.05 so that e-Filing affects individual taxpayer compliance in South Batam Pratama KPP. Simultaneously the calculated F value obtained is 54,980 where this value is greater than the F table of 3,098 and the probability or significance value obtained is 0.000 which is smaller than 0.05 so that the application of e-SPT, e-Filing, and e-Form has an effect on Fulfillment of Individual Taxpayers at KPP Pratama South Batam. This research concludes that H1 is rejected, H2 is accepted, H3 is accepted and H4 is accepted.
Keyword: *e-SPT; e-Filing; e-Form; Taxpayer Compliance*.

Abstrak
Tujuan penelitian ini untuk menganalisis pengaruh penerapan e-SPT, e-Filing dan e-Form terhadap kepatuhan Wajib Pajak Orang Pribadi di KPP Pratama Batam Selatan baik secara parsial maupun simultan. Metode yang digunakan dalam penelitian ini analah regresi linier berganda. Jenis dalam penelitian ini adalah kuantitatif, sumber data dalam penelitian ini primer, teknik pengumpulan data dalam penelitian ini adalah menggunakan kuisioner, teknik dalam penentuan sampel ini adalah slovin yang berjumlah 100 responden. Hasil penelitian secara parsial menunjukkan bahwa e-SPT (X1) diperoleh nilai t hitung 1.647 dimana nilai tersebut lebih kecil dari nilai t tabel 1,985 dan untuk nilai signifikansinya diperoleh nilai 0,103 yang mana nilai tersebut lebih besar dari 0,05 sehingga e-SPT tidak berpengaruh terhadap kepatuhan Wajib Pajak Orang Pribadi di KPP Pratama Batam Selatan, e-Filing (X2) diperoleh nilai t hitung 2.420 dimana nilai tersebut lebih besar dari nilai t tabel 1,985 dan untuk nilai signifikansinya diperoleh nilai 0.017 yang mana nilai tersebut lebih kecil dari 0,05 sehingga e-Filing berpengaruh terhadap kepatuhan Wajib Pajak Orang Pribadi di KPP Pratama Batam Selatan. e-Form (X3) diperoleh nilai t hitung 2.048 dimana nilai tersebut lebih besar dari nilai t tabel 1,985 dan untuk nilai signifikansinya diperoleh nilai 0.043 yang mana nilai tersebut lebih kecil dari 0,05 sehingga e-Filing berpengaruh terhadap kepatuhan Wajib Pajak Orang Pribadi di KPP Pratama Batam Selatan.Secara simultan Nilai F hitung yang diperoleh sebesar 54.980 dimana nilai tersebut lebih besar dari F tabel 3.098 dan nilai probabilitas atau signifikansinya diperoleh sebesar 0.000 lebih kecil dari 0.05 sehingga Penerapan e-SPT, e-Filing dan e-Form berpengaruh terhadap kepatuhan Wajib Pajak Orang Pribadi di KPP Pratama Batam Selatan. Kesimpulan penelitian ini adalah H1 ditolak, H2 diterima, H3 diterima dan H4 diterima.
Kata kunci: e-SPT; e-Filing; e-Form; Kepatuhan Wajib Pajak.

INTRODUCTION

The state institution appointed by the government is the Directorate General of Taxes (DJP), which is responsible for managing taxes collected from the public. With the appointment of the Directorate General of Taxes (DJP), this institution is carrying out innovation and reform to simplify and increase revenue by replacing the old system with a new system that is considered effective. One effort to optimize state revenues from the tax sector is through reform of the tax administration system, so that it can provide optimal services to taxpayers (Nawangsasi et al., 2017).

Someone who has fulfilled tax obligations is expected to have tax compliance. The importance of paying attention to taxpayer compliance in increasing tax revenues is very large because compliance reflects behavior in which Taxpayers (WP) comply with all tax obligations and exercise their tax rights. This compliance will ensure that the tax target is achieved in accordance with the planning contained in the State Revenue and Expenditure Budget (APBN). The tax revenue target itself in 2023 reaches IDR 2,021.2. Therefore, community participation as taxpayers is needed to comply with taxation.

Tax compliance is a behavior in which Taxpayers (WP) fulfill all tax obligations and exercise their tax rights. One indicator of individual taxpayer compliance (WPOP) is tax reporting. Tax reporting is an obligation for taxpayers to report tax calculations, income, assets, tax objects, or other tax obligations to the tax authority every year.

Each region has a Tax Service Office (KPP) as a representative of the ministry of finance. One of the areas that has a KPP is the city of Batam, namely KPP Pratama South Batam. Batam City is one of the industrial cities that has quite a large number of individual taxpayers. However, the level of compliance is also not commensurate with the number of individual taxpayers who are required to report. The following is a table that explains the level of individual taxpayer compliance at the South Batam KPP :

Tabel 1 Taxpayer Compliance Level at KPP Pratama South Batam

Period	Number of Mandatory Reports	Number of Reporting	Compliance Level
2018	54.591	49.258	90.23%
2019	64.398	53.500	83.08%
2020	69.467	52.788	75.99%
2021	67.957	56.117	82.58%
2022	75.350	61.019	80.98%

From the table above which is sourced from the South Batam KPP in 2023, it can be seen that in 2018 the compliance level was still 90.23%, while in 2022 it will be 80.98%. This shows that the level of compliance is fluctuating actively but is decreasing and is not commensurate with the growth of individual taxpayers who are required to report.

To increase taxpayer compliance in reporting their taxes, of course many efforts have been made by the Ministry of Finance, especially creating a system as a form of innovation. These systems include e-SPT, e-Filing and e-Form.

e-SPT has been used since May 2004 where the application is designed to make it easier for taxpayers to prepare and report SPT (Annual Tax Return) (DJP, 2022). Through the e-SPT application, taxpayers can fill in and upload tax reports electronically, either through e-filing or through integrated service points (TPT) at registered Tax Offices (Puspitayani, 2019). With the e-SPT, it is hoped that more taxpayers will comply with taxation, especially with the reporting system.

The e-Filing system is also an alternative created by the government so that taxpayers can easily report their taxes using a reporting method or system that is carried out electronically or online. The e-Filing system was launched by the Directorate General of Taxes or an official application service provider (ASP) in 2004 (DJP, 2022). In the tax context, e-Filing refers to the use of an electronic application or platform to send and report annual tax returns (SPT). By utilizing e-Filing, taxpayers can fill out and send SPT electronically via the website or application provided. The advantages of using e-Filing include ease, speed and accuracy in tax reporting. Taxpayers no longer need to physically visit the tax office or send documents by post. Apart from that, e-Filing also allows taxpayers to track and monitor their reporting status online.

Apart from that, e-Form is one of the electronic form systems created by the DJP to provide flexible and easy services for taxpayers. e-Form began to be used in 2017, which means that the reporting form for Annual Corporate Income Tax Returns and Annual Non-Employee Personal Income Tax Returns can not only be done through ASP (Application Service Provider) only (DJP, 2022). Taxpayers can use the e-form facility to report their taxes via the government's website, in this case by accessing the DJP Online page. e-Form used to report SPT by downloading the SPT form in the form of an electronic file (for example PDF) and uploading it back to the platform or application provided by the tax service office.

Taxpayer compliance

Taxpayer compliance is the level of compliance or obedience of a taxpayer to the tax rules and regulations that apply in his country (Agun, 2022). Taxpayer compliance is very important in maintaining the stability of the tax system and ensuring sufficient state revenues to finance various government programs and activities.

e-SPT

e-SPT is an electronic application or system used in Indonesia for submitting Tax Returns by taxpayers to the Directorate General of Taxes (DJP) and processing tax data electronically (Maramis, 2021). e-SPT is one of the Indonesian government's efforts to increase efficiency and transparency in tax management.

e-Filing

e-Filing (Electronic Filing) is the process of sending or submitting files or documents electronically via the internet or computer system to the taxation directorate (Firdaus, 2019). e-Filing is an abbreviation of Electronic Filing, which refers to filling out, sending or submitting files, documents or forms electronically via the internet or a special computer system to the entity or institution authorized to receive the document (Mulyati, 2021). In the tax context, e-Filing refers to filling out, sending and submitting tax documents electronically. This includes Tax Returns (SPT), tax reports, and other related documents.

e-Form

e-Form is a term that refers to electronic forms or documents used in various computer-based applications or systems (Prakoso, 2019). e-Forms are generally used to replace physical or paper forms that must be filled out and submitted manually. It allows users to fill out, save, and submit documents electronically via the internet or computer system.

The aim of this research is to analyze partially or simultaneously the impact of the use of e-SPT, e-Filing, e-Form on the level of compliance of Individual Taxpayers at KPP Pratama South Batam.

The hypothesis in this research is:

H1: The implementation of e-SPT affects individual taxpayer compliance at KPP Pratama South Batam.

H2: The implementation of e-Filing affects individual taxpayer compliance at KPP Pratama South Batam.

H3: The implementation of e-Filing affects individual taxpayer compliance at KPP Pratama South Batam.

H4: The implementation of e-SPT, e-Filing and e-Form affects individual taxpayer compliance at KPP Pratama South Batam.

RESEARCH METHOD

The method used in this research is quantitative. Quantitative data is a type of data that can be measured, given a numerical value, and calculated (Ghozali, 2020). The data source in this research comes from primary data, which is obtained directly from the first source, such as through surveys, interviews, observations, or experiments (Ghozali, 2020). The data collection technique used is through a questionnaire. The total population that is the focus of this research is 75,350 taxpayers who report taxes. the number of respondents in this study was 100 people. The sampling method used to collect samples is random sampling or probability sampling. The data analysis techniques used are descriptive statistics, normality test, multicollinearity, heteroscedasticity, multiple regression analysis, t test (partial) and simultaneous F test.

RESULTS and DISCUSSION

Descriptive statistics

Descriptive statistics are statistics related to the collection, presentation, analysis and interpretation of data to provide an overview or summary of the characteristics and distribution of data (Ghozali, 2020). The following are the descriptive statistics:

Tabel 2 Descriptive statistics

	N	Minimum	Maximum	Mean	Std. Deviation
e-SPT	100	12	15	13.30	1.352
e-Filing	100	20	25	22.15	2.120
e-Form	100	12	15	13.22	1.276
Taxpayer Compliance	100	12	15	13.16	1.308

Based on the table of descriptive statistics results above, it can be explained that the e-SPT variable with an N value (sample) of 100 respondents obtained a minimum value of 12, maximum 15, mean 13.30 and Std. Deviation is 1,352. The e-Filing variable with an N value (sample) of 100 respondents obtained a minimum value of 20, maximum 25, mean 22.15 and Std. Deviation is 2,120. The e-Form variable with an N value (sample) of 100 respondents obtained a minimum value of 12, maximum 15, mean 13.22 and Std. Deviation is 1,276. The taxpayer compliance variable with an N value (sample) of 100 respondents obtained a minimum value of 12, maximum 15, mean 13.16 and Std. Deviation is 1,308.

Normality test

The normality test in research is a statistical test used to test whether the observed data has a normal distribution or not. The following is the test :

Tabel 3 Normality test (One Kolmogrov-Smirnov)

		Unstandardized Residual
N		100
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.79351671
Most Extreme Differences	Absolute	.249
	Positive	.152
	Negative	-.249
Test Statistic		.249
Asymp. Sig. (2-tailed)		.734[c]

Based on the normality test table using One Kolmogrov-Smirnov, the Asymp value was obtained. Sig. (2-tailed) of 0.734. Because this value is > 0.05, the data in the study can be concluded as normally distributed data.

Multicollinearity test

The multicollinearity test is intended to see the relationship/correlation between each variable. The following are the test results :

Tabel 4 Multicollinearity test

Model		Collinearity Statistics	
		Tolerance	VIF
	e-SPT	.328	3.045
	e-Filing	.163	6.124

Based on the results of the multicollinearity test, it can be seen that the e-SPT variable obtained a VIF value of 3.045, which value is still < 10 and the tolerance value is > 0.01. The e-Filing variable obtained a VIF value of 6,124, which is still < 10 and the tolerance value is > 0.01. The e-Form variable obtained a VIF value of 5,218, which value is still < 10 and the tolerance value is > 0.01. Thus it can be concluded that for this research there was no multicollinearity.

Heteroscedasticity Test

The purpose of the heteroscedasticity test in the regression model is to test whether there is an inequality of variance from the residuals from one observation to another (Ghozali, 2020). The following are the test results:

Tabel 5 Heteroscedasticity Test

Model		Sig.
1	(Constant)	.049
	e-SPT	.313
	e-Filing	.862
	e-Form	.713

a. Dependent Variable: RES2

Based on the test results above, it can be seen that for the e-SPT variable, the significance value obtained is 0.313, where the value is > 0.05. For the e-Filing variable, the significance value is 0.862, where this value is also > 0.05. Meanwhile, for the e-Form variable, the significance value is 0.713, which is also > 0.05. Therefore, it can be concluded that in this study there were no symptoms of heteroscedasticity.

Multiple Linear Regression

The main purpose of multiple linear regression is to model the relationship between the dependent variable and the independent variable, as well as to measure how much influence the independent variable has on the dependent variable.

Tabel 6 Multiple Linear Regression

Model		Unstandardized Coefficients	
		B	Std. Error
1	(Constant)	1.878	.883
	e-SPT	.172	.105
	e-Filing	.229	.095
	e-Form	.297	.145

a. Dependent Variable: Kepatuhan Wajib Pajak

From the multiple linear regression results table and the equation above it can be explained as follows:

1. The constant value is 1,878, which means that if e-SPT (X1), e-Filing (X2) and e-Form (X3) have a value of 0, then Taxpayer Compliance (Y) has a value of 1,878.
2. If the e-SPT user score (X1) increases by 1 point, then taxpayer compliance (Y) is also expected to increase by 0.172 or 17.2%.
3. If the number of e-Filing users (X2) increases by 1 point, then taxpayer compliance (Y) is also expected to increase by 0.229 or 2.29%.

4. If the number of e-Form users (X3) increases by 1 point, then taxpayer compliance (Y) is also expected to increase by 0.297 or 2.97%.

t Test (Partial)

The t test (partial) is a useful testing technique to assess whether each individual independent variable makes a significant contribution to the dependent variable (Ghozali, 2020). The following are the test results:

Tabel 7 t Test (Partial)

Model		t	Sig.
1	(Constant)	2.126	.036
	e-SPT	1.647	.103
	e-Filing	2.420	.017
	e-Form	2.048	.043

a. Dependent Variable: Taxpayer Compliance

Based on the results of the t test (Partial) and compared with the t table value, several conclusions can be drawn in accordance with the hypothesis as follows:

1. The calculated t value of the e-SPT variable (X1) is 1.647, smaller than the t table of 1.985 (t calculated 1.647 < t table 1.985). The probability significance value is 0.103, greater than the 0.05 requirement (sig. 0.103 > sig. 0.05). Thus, it can be concluded that variable Therefore, H1 is rejected.
2. The calculated t value of the e-Filing variable (X2) is 2.420, greater than the t table, namely 1.985 (t calculated 2.420 > t table 1.985). Apart from that, the probability significance value is 0.017, smaller than the 0.05 requirement (sig. 0.017 < sig. 0.05). Therefore, it can be concluded that variable So, H2 is accepted.
3. The calculated t value of the e-Form variable (X3) is 2.048, greater than the t table, namely 1.985 (t calculated 2.048 > t table 1.985). Apart from that, the probability significance value is 0.017, smaller than the 0.05 requirement (sig. 0.017 < sig. 0.05). Therefore, it can be concluded that variable So, H3 is accepted.

F Test (Simultaneous)

The simultaneous F test is a statistical test used to test together whether all independent variables (X) in the multiple regression model make a significant contribution to the dependent variable (Y). The following are the test results:

Tabel 8 F Test (Simultaneous)

Model		df	F	Sig.
1	Regression	3	54.980	.000b
	Residual	96		
	Total	99		

Based on the test results above, it can be seen that the calculated F value obtained is 54,980, where this value is greater than F table 3,098 or (calculated F 54,980 > F table 3,098), and the probability or significance value obtained is 0,000, which is smaller than 0.05 or (sig. 0.00 < 0.05) then it can be said that there is a simultaneous relationship between variable Or H4 is accepted.

CONCLUSION

The Effect of Implementing e-SPT on Taxpayer Compliance Individual Taxpayer Compliance at KPP Pratama South Batam

The calculated t value of the e-SPT variable (X1) was obtained at 1.647, where this value is smaller than the t table of 1.985 or (t calculated 1.647 < t table 1.985). The probability significance value is 0.103, where this value is greater than the 0.05 requirement or (sig. 0.103 > sig. 0.05). So it can be said that variable Or H1 is rejected.

These results indicate that whether e-SPT is implemented or not will not increase taxpayer compliance. This could happen due to a lack of socialization from the DJP to taxpayers, so that individual taxpayers at KPP Pratama South Batam still find it difficult to understand and learn the e-SPT administration system. Apart from that, this is due to conditions where e-SPT taxpayers do not calculate their own tax deductions but have them deducted and calculated by the tax collector treasurer at their respective companies.

The Effect of Implementing e-Filing on Taxpayer Compliance Individual Taxpayer Compliance at KPP Pratama South Batam

Nilai t hitung variabel e-Filing (X2) diperoleh sebesar 2.420, dimana nilai tersebut lebih besar dari t tabel sebesar 1,985 atau (t hitung 2.420 > t tabel 1,985). Untuk nilai signifikansi probabilitas sebesar 0.017, dimana nilai tersebut lebih kecil dari ketentuan 0.05 atau (sig. 0.017 < sig. 0.05). Sehingga dapat dikatakan variabel X2 secara parsial dapat berpengaruh terhadap variabel Y atau Penerapan e-Filing berpengaruh terhadap kepatuhan Wajib Pajak Orang Pribadi di KPP Pratama Batam Selatan. Atau H2 diterima.

These results indicate that the greater the implementation of e-Filing for individual taxpayers, the more taxpayer compliance will increase. This happens because the e-Filing that is implemented tends to make it easier for taxpayers to report taxes. With e-Filing, taxpayers no longer need to wait in long queues at Dropbox locations or at KPP Pratama South Batam.

The Effect of Implementing Taxation e-Forms on Taxpayer Compliance Individual Taxpayer Compliance at KPP Pratama South Batam

The calculated t value of the e-Form variable (X3) was obtained at 2.048, where this value is greater than the t table of 1.985 or (t calculated 2.048 > t table 1.985). The probability significance value is 0.043, where this value is smaller than the requirement of 0.05 or (sig. 0.043 < sig. 0.05). So it can be said that variable Or H3 is accepted.

These results indicate that the greater the application of e-Forms for individual taxpayers, the more taxpayer compliance will increase. This happens because e-Forms provide easy services to taxpayers, thereby making taxpayers more compliant in carrying out their tax obligations.

The Effect of Implementing e-SPT, e-Filing and e-Form Taxation on Taxpayer Compliance Individual Taxpayer Compliance at KPP Pratama South Batam

The calculated F value obtained is 54,980, where the value is greater than F table 3,098 or (F calculated 54,980 > F table 3,098), and the probability or significance value obtained is 0,000 which is smaller than 0.05 or (sig. 0.00 < 0.05) so it can be said that there is a simultaneous relationship between variable Or H4 is accepted.

This can have an effect simultaneously because all systems created by the DJP are systems that aim to make it easier for taxpayers to report their taxes so that in the end it is hoped that taxpayer compliance will increase.

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