



The Influence of the Implementation of E-Filing and Tax Volunteers on Taxpayer Compliance at the Pasir Pengaraian Tax Service, Counseling and Consultation Office

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Abstract

This study aims to determine the effect of the application of E-Filing and Tax Volunteers on Taxpayer Compliance at the Pasir Pengaraian Tax Service, Counseling and Consultation Office. The results of data collection showed that the returned questionnaires were 100 questionnaires. The analytical technique used in this study is multiple linear regression analysis technique which serves to determine the linear relationship between two or more variables. The results of the research on the application of e-filing are $2.301 > 1.984$ ttable with the results that there is a significant positive effect, between the application of e-filing and taxpayer compliance, tax volunteers of $8.821 > 1.984$, meaning there is a positive and significant effect between tax volunteers and taxpayer compliance. The results of the value of $F_{count} > F_{table}$ ($83.366 > 2.70$), d The results show that the application of E-Filing has an effect on taxpayer compliance because the application of E-Filing can ensure the security of taxpayer data becomes more secure.

Keywords

Implementation of E-Filing, Tax Volunteers and Taxpayer Compliance

INTRODUCTION

Tax is an important element in a country where tax is a fairly large state income and has a fairly large influence on the state. Without taxes, a country will experience problems in development and in an effort to prosper the community. According to Rochmat Soemitro in Mardiasmo 2016, taxes are people's contributions to the State Treasury based on the law (which can be enforced) by not receiving reciprocal services (contra-achievements) that can be directly shown, used to pay for general state expenditures.

Tax revenue is a source of revenue that can be obtained continuously and can be developed optimally according to the needs of the government and the conditions of the community. Tax revenue is income obtained by the government which is sourced from people's taxes. According to Mardiasmo, 2019 to improve taxpayer compliance, there are four strategies used: (1) improving services so that taxpayers are willing to pay taxes voluntarily, (2) increasing the number of inspectors at the Directorate General of Taxes to improve the quality of law enforcement, (3) conduct socialization and education on an ongoing basis to increase awareness of the importance of paying taxes and (4) internalize the values of the Ministry of Finance to strengthen the morale and integrity of tax employees in carrying out their duties professionally.

The research of Darmayasa et al, 2020 states that the implementation of e-filing and tax volunteers can increase taxpayer compliance. Darmanyasa et al 2019 stated that taxpayer compliance can be said to have a central message in achieving the welfare of



people's lives. Therefore, it is very important to provide maximum service to taxpayers, in order to continue to improve taxpayer compliance which in turn can increase state tax revenues.

The seriousness of the Directorate General of Taxes, the steps taken are to invite several universities in Indonesia both at the provincial and district levels to carry out tax volunteers, which have started in 2018 and this activity continues. A very comprehensive activity, one of the universities is Pasir Pengaraian University which has been running since 2020 and carried out an MoU in 2021 in the form of establishing a Tax Center, where this activity is carried out by socializing and recruiting tax volunteers in order to provide technology-based tax reporting assistance to taxpayers. Taxes, through the Office of Service, Extension and Tax Consultation on Pasir Pengaraian under KPP Pratama Bangkinang.

Based on the Regulation of the Minister of Finance Number 132/PMK.01/2006 concerning the Organization and Work Procedure of the Directorate General of Taxes, the Office of Service, Counseling and Tax Consultation (KP2KP) is a vertical Directorate General of Taxes under KPP Pratama not only under KPP Pratama, Service Offices, Tax Counseling and Consultation (KP2KP) is also directly responsible to the head of the Primary Tax Office.

There are tax volunteers who are very helpful in implementing technology-based tax reporting using E-Filling. Where E-filling is a method of electronically submitting Tax Returns (SPT) which is carried out online and in real time via the internet on the website of the Directorate General of Taxes (<http://www.pajak.go.id>) or Tax Application Service Providers (PJAP). . And is the best solution to provide education and increase awareness of taxpayers that can be directly conveyed by tax volunteers in a simpler way so as to eliminate the fearful perception of taxes for taxpayers.

METHOD

Object of research

The object of research is this research was carried out at the Pasir Pengaraian Service, Extension and Tax Consultation Office.

Types of research

According to Sugiyono, 2019. Quantitative research is a research method based on a positive philosophy, used to examine certain populations or samples, data collection using research instruments, quantitative/statistical data analysis, with the aim of testing predetermined hypotheses.

Population and sample

According to (Sugiyono, 2019) said the population is a generalization area consisting of objects or subjects that have certain qualities and characteristics set by researchers to be studied and then drawn conclusions. The research population in this study are individual taxpayers who are registered at the Pasir Pengaraian Tax Service, Counseling and Consultation Office.

The sampling technique used in this study was a non-probability sampling method with a sampling technique of 100 samples, namely purposive sampling. The data



collected is a sample of a number of populations selected based on criteria, namely individual taxpayers who receive tax volunteer assistance and/or individual taxpayers using e-filling who know of tax volunteers.

Data Types and Sources

The type of data used in this study is quantitative data, namely data consisting of numerical data and still needs to be re-analyzed.

The source of the data used was obtained from primary data, namely data obtained directly from the research subject by wearing measurement tools or data retrieval tools directly from the subject as a source of information sought (Sugiyono, 2019). This data is in the form of data obtained by distributing questionnaires to the respondents who were the sample in this study.

Data collection technique

According to (Sugiyono, 2019) Data collection techniques are the methods used to obtain data and information needed in research. The data collection techniques used in this study were documentation and questionnaires.

Multiple Linear Regression Analysis

The data analysis technique used in this study is a multiple linear regression analysis technique which serves to determine the linear relationship between two or more variables. Where one variable is the dependent (bound) variable and the other is the independent (free) variable (Sugiyono, 2019). The multiple regression formula is as follows:

$$Y = a + b_1X_1 + b_2X_2$$

Contains the research design used (methods, data types, data sources, data collection techniques, data analysis techniques, variable measurements) written in flowing paragraphs (not numbered).

RESULTS AND DISCUSSION

Result

The Effect of E-Filing Implementation on Taxpayer Compliance

Based on data analysis, it can be seen that the calculated value of E-Filing Implementation is $2.301 > t_{table} 1.984$, it can be determined that H_0 is accepted and H_a is rejected. Thus, it is concluded that there is a significant effect between the implementation of E-Filing on taxpayer compliance at a significant level below 5%.

The Influence of Tax Volunteers on Taxpayer Compliance

Based on data analysis, it can be seen that the socialization calculation value is $8.821 > t_{table} 1.984$, it can be determined that H_0 is accepted and H_a is rejected. Thus it is concluded that there is a significant influence between Tax Volunteers on taxpayer compliance at a significant level below 5%.



The Influence of the Implementation of E-Filing and Tax Volunteers on Taxpayer Compliance

From the results of the F test, it was found that the value of $F_{count} > F_{table}$ ($83.366 > 2.70$) with a significance level of $0.000 < 0.05$. Since the significant level is less than 0.05, H_a is accepted, then the calculation shows that the variable of E-Filing Application and Tax Volunteers simultaneously has a significant effect on taxpayer compliance.

Discussion

The Effect of E-Filing Implementation on Taxpayer Compliance

Based on the data analysis, it can be seen that the t_{count} value of the E-Filing application is $2.301 > t_{table}$ 1.984, so it can be determined that H_0 is accepted and H_a is rejected. Thus, it is concluded that there is a significant effect between the implementation of E-Filing on taxpayer compliance at a significant level below 5%. The results of the study indicate that the application of E-Filing has an effect on taxpayer compliance because the application of E-Filing can provide information, facilitate and ensure the security of taxpayer data becomes more secure.

The results of this study support the research conducted by Yuliando and Budiantara (2018) which states that the application of E-Filing has a positive effect on taxpayer compliance.

The Influence of Tax Volunteers on Taxpayer Compliance

Based on data analysis, it can be seen that the socialization calculation value is $8.821 > t_{table}$ 1.984, it can be determined that H_0 is accepted and H_a is rejected. Thus it is concluded that there is a significant influence between Tax Volunteers on taxpayer compliance at a significant level below 5%.

The results of the study show that Tax Volunteers really understand the items in the SPT, assist taxpayers in getting EFIN and tax volunteers are able to invite the public to want to report their annual SPT.

The results of this study support the research conducted by Nyoman, et al (2020) which states that Tax Volunteers have an effect on Tax Payer Compliance, in the study stated that the role of Tax Volunteers is able to direct WPOP towards compliance.

The Influence of the Implementation of E-Filing and Tax Volunteers on Taxpayer Compliance

From the results of the F test, it was found that the value of $F_{count} > F_{table}$ ($83.366 > 2.70$) with a significance level of $0.000 < 0.05$. Since the significant level is less than 0.05, H_a is accepted, then the calculation shows that the variable of E-Filing Application and Tax Volunteers simultaneously has a significant effect on taxpayer compliance. The results of research that have been carried out show that taxpayers already have high compliance, it is proven that taxpayers are willing report income and pay taxes, are in arrears and are willing to be given a warning letter if the taxpayer does not comply.



The results of the study support the results of research conducted by Yuliando and Budiantara (2018) which has a positive effect on taxpayer compliance. and also supports research conducted by Nyoman, et al (2020) which states that Tax Volunteers on Taxpayer Compliance.

CONCLUSION

Based on the results of research and discussion, it can be concluded that:

1. Implementation of E-Filling on taxpayer compliance at a significant level below 5%. The results show that the application of E-Filling has an effect on taxpayer compliance because with the application of E-Filling it can provide information, facilitate and ensure the security of taxpayer data becomes more secure.
2. Tax Volunteers for taxpayer compliance at a significant level below 5%. The results of the study show that Tax Volunteers really understand the items in the SPT, assist taxpayers in getting EFIN and tax volunteers are able to invite the public to want to report their annual SPT.
3. The application of E-Filling and Tax Volunteers simultaneously has a significant effect on taxpayer compliance. The results of the research that have been carried out show that taxpayers already have high compliance, it is proven that taxpayers are willing to report income and pay taxes, are in arrears and are willing to be given a warning letter if the taxpayer does not comply.

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