

The effect of tax amnesty and the effectiveness of e-filing on individual taxpayer compliance at the pratama tax service office Sidoarjo Selatan

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ABSTRACT

The purpose of this study was to determine the effect of tax amnesty policies and the effectiveness of E Filing. on individual taxpayer compliance at the South Sidoarjo Primary Tax Service Office. This research is a type of quantitative descriptive research. The population of this study is the tax amnesty policy, and the effectiveness of E Filing. In this case, the unit of analysis is the individual taxpayers registered at KPP Pratama South Sidoarjo as many as 6,507 people, the total number of respondents in this study is 100 people. Based on the results of research and hypothesis submission of 100 individual taxpayers registered at the South Sidoarjo Primary Tax Service Office, the following conclusions can be drawn: The better the tax amnesty policy enacted by the Indonesian government, the more individual taxpayer compliance will increase. The effectiveness of E Filing has a significant or real effect on increasing individual taxpayer compliance.

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1. Introduction

National development is continuously carried out by the Indonesian government in order to improve the welfare of the community. To achieve these goals, the government must pay attention to funds or budgets so that the national development process can run well. One source of State financial revenue, namely from taxes. Taxes are a very complex phenomenon for the people and government of Indonesia today (Disemadi & Delvin, 2021; Hutagaol et al., 2022; Santoso et al., 2023). Exploring the potential of state revenue in the field of taxation is part of the government's efforts to achieve the welfare and prosperity of the people (Alfaruqi et al., 2019; David, 2023; Setiawan & Athoillah, 2023). Various groups place taxes as a necessity that needs to be done, in order to participate in a country's development program. This can be observed in the increase in the number of taxpayers participating in the implementation of taxation activities.

According to (Najicha, 2022; Putri & Taun, 2023; Selistiaweni et al., 2020; Suryatni, 2020), taxes have a significant contribution to the survival of a country because taxes are the basis of state revenue to pay for all state spending, especially in terms of development Sidoarjo Regency is one of the districts with the largest number of MSMEs in East Java. More than 206,000 small and medium enterprises and 6,000 micro, small and medium enterprises exist in Sidoarjo Regency. The number of MSMEs owned by Sidoarjo Regency has significant potential to be taxed, which in turn helps the government in its efforts to provide funds for development, income, education and others. Unfortunately, this significant number of MSMEs has not been matched by tax revenue from this sector. One of the reasons is that apart from the fact that this sector has not attracted the government's interest as a potential tax source, another factor is the fact that the Directorate General of Taxes (DGT) is still more focused on collecting taxes from large taxpayers and low public awareness of tax payments (Agasie & Zubaedah, 2022; Brilliant, 2022; Dewi, 2022). From 2017 to 2021 the

compliance rate of WP OP at KPP Pratama South Sidoarjo has always fluctuated, there has been an increase and also a decrease in the level of compliance of individual taxpayers. This decrease in the level of compliance of individual taxpayers requires a study so that this does not happen protracted. The study was conducted to find out what factors influence the level of compliance of individual taxpayers in Sidoarjo Regency.

One of the things that can affect taxpayer compliance is tax amnesty. Tax Amnesty is carried out in the form of releasing the state's right to collect taxes that should be owed. Therefore, it is only natural that the Taxpayer is required to pay Redemption Money for the Tax Amnesty obtained. In the context of the implementation of this Law, the revenue of the Ransom Money is treated as Income Tax revenue in the State Budget (Elvina Desideria, 2019; Mareti & Dwimulyani, 2019; Wicaksari & Wulandari, 2021).

Based on the Decree of the Director General of Taxes Number Kep-88/PJ/2004, the e-Filing product or Electronic Filing System was officially launched. E-Filing is a system for submitting Annual Tax Return (SPT) electronically through an online and real time system through an application service provider company appointed by the Director General of Taxes. Starting in Fiscal Year 2013 for Individual Taxpayers, there is convenience to submit Annual Tax Return forms 1770 S and 1770 SS because they can submit SPT anytime, anywhere as long as they are connected to the internet, fast, and free.

This is regulated in the Regulation of the Director General of Taxes Number PER- 48/PJ/2011 concerning the Second Amendment to the Regulation of the Director General of Taxes Number PER-19/PJ./2009 concerning Procedures for Receiving and Processing Annual Tax Returns dated December 30, 2011. Which was then revoked and replaced by Regulation of the Director General of Taxes Number: PER - 26 / PJ / 2012 dated December 5, 2012 concerning Procedures for Receiving and Processing Annual Notification Letters which came into force on January 1, 2013. The regulation stipulates that taxpayers in addition to being able to submit Annual Tax Return directly, by post with proof of mailing to the Tax Service Office where the taxpayer is registered, through an expedition service company or courier service with proof of mailing to the Tax Service Office where the taxpayer is registered can also be by e-Filing through the Directorate General of Taxes website or Application Service Provider (ASP).

The implementation of e-Filing as an initial step in modernizing the tax system in Indonesia is expected to be able to provide better service quality to taxpayers so as to increase the level of taxpayer satisfaction. Taxpayers who are satisfied with the quality of this service are expected to be able to change their behavior in paying taxes, so that the level of taxpayer compliance can increase. Hastuty and Jenie (2006) state that the e-Filing system is not efficient enough for taxpayers until the enactment of telematics law (cyber law). Research conducted by Tresno, Indra, and Selvy (2012) at KPP Pratama Pulogadung, East Jakarta, examined the perceived effectiveness of E-Filing as an independent variable, taxpayer behavioral variables as intervening and compliance costs as moderating variables on taxpayer compliance. The results of this study indicate that the perception of the application of the e-Filing system has a positive effect on the level of taxpayer compliance. Likewise, Susmita (2016) shows that E-Filing Effectiveness has a positive effect on taxpayer compliance. The inconsistency in the results of previous studies regarding the e-Filing variable makes this variable still worthy of being re-examined regarding its effect on the level of taxpayer compliance.

Research by Nanda Aricha Pratami, Sri Hartono, dan Eny Kustiyah (2020). revealed that tax amnesty policy proved to have no significant effect on taxpayer compliance, tax amnesty services proved to have a significant effect on taxpayer compliance, and E Filing Effectiveness proved to have a significant effect on taxpayer compliance. However, according to the results of multiple linear regression analysis conducted by Rorong, Lintje, dan Runtu (2020) the tax amnesty policy has a positive effect on taxpayer compliance. Furthermore, according to research conducted by Rusli (2017) reveals that the existence of good and correct knowledge and understanding of taxpayers has a positive influence on increasing taxpayer compliance in paying taxes.

According to the Taxation Law, No. 28 of 2007 concerning General Provisions and Procedures for Taxation Article 1, taxes are mandatory contributions to the state owed by individuals or entities that are compelling based on the Law, by not getting rewards directly and being used for state purposes for the greatest prosperity of the people. And according to Kesuma, 2019 taxes are contributions of the people to the state treasury based on laws (which can be imposed) by not getting reciprocal services (contraprestasi) and can be directly shown and used to pay for general state expenses.

The principles of tax collection must be upheld to achieve the purpose of tax collection, so as to realize the harmony of tax collection with the objectives and principles that are still treated again, namely the understanding of certain tax treatments. Many expert opinions have suggested the principles of tax collection, one of which is Adam Smith. According to Adam Smith in Sa (2020) in the book *An Inquiry into the Nature and Cause of the Wealth of Nations*, tax collection should be based on the principles of equality, certainly, convenience, and economy.

DGT as an information destination. 27 Based on the definition of e-Filing according to the Directorate General of Taxes website, Siti (2017), Husnurrosyidah and Suhadi (2017), it can be concluded that eFiling is an annual tax reporting system (Annual Tax Return) that is done online by registering first to get an eFIN. According to Siti (2017) eFIN or Electronic Filing Identification Number is an identity number issued by the DGT to taxpayers who conduct electronic transactions with the DGT. The eFIN (Electronic Filing Identification Number) application is made to the KPP or the Taxation Counseling and Consultation Service Office (KP2KP). After obtaining eFIN, the next step is to register by creating an account on the online tax service, namely on the DGT Online page or the electronic SPT service provider page. The data needed to register, namely NPWP and eFIN.

The effectiveness and efficiency of using e-Filing according to Siti (2017) can be determined by: 1) Ease of submitting eSPT 2) Can be accessed at any time 3) If submitted at the due date, it is considered submitted on time. 4) Can be accessed anywhere by taxpayers. 5) Verification of e-SPT receipt from DGT which is personal and confidential 6) Evidence of e-SPT receipt from DGT submitted in real time after verification by taxpayers. 7) Paperless (not using print outs)

2. Research Method

This research is a type of quantitative descriptive research. Descriptive research includes data collection to test hypotheses or answer questions about the current status of the research subject (Mudrajad, 2016:12).

Population

According to Sugiyono (2018), population is a generalization area consisting of objects or subjects that have certain qualities and characteristics, applied by researchers to study and then draw conclusions. The population of this study is the tax amnesty policy, and the effectiveness of E Filing. In this case, the unit of analysis is the individual taxpayers registered at KPP Pratama South Sidoarjo as many as 6,507 people.

Sample

The sample in this study were personal taxpayers. The sampling technique used in this research is non probability sampling with incidental sampling method. Incidental sampling is a sampling technique based on chance, that is, anyone who by chance / incidentally meets the researcher can be used as a sample, if it is deemed that the person who happened to be met is suitable as a data source (Sugiyono, 2018 : 124). Researchers will be at the South Sidoarjo Pratama KPP for 5 days during the KPP's operating hours and distribute questionnaires to respondents whom the researchers meet at that time. However, before the researcher gives the questionnaire, the researcher will first ask whether the respondent is an individual taxpayer and has participated in the tax amnesty program, and is registered at the South Sidoarjo Primary Tax Office. If so, the researcher will provide a questionnaire and be filled in by the respondent who is then given back to the researcher.

This study uses the Slovin formula to determine the sample:

$$n = \frac{N}{1 + N(e)^2} \quad (1)$$

Description:

n = Sample size / number of respondents

N = Population size

e = Percentage of allowance for inaccuracy due to sampling errors that can still be tolerated or desired, namely 10% or 0.1

$$n = \frac{6507}{1 + 6507(0,1)^2}$$

$$= 98.486 \text{ (rounded to 100)}$$

So, the total number of respondents in this study was 100 people.

Analysis Technique

The analysis technique used in this research is multiple linear. The analysis model used in testing the hypothesis that has been formulated is multiple linear regression as follows:

$$Y = a + b_1x_1 + b_2x_2 + b_3x_3 + b_4x_4 + e$$

Description:

- Y = individual taxpayer compliance
 a = constant
 b1,b2,b3 b4 = regression coefficient
 X1 = tax amnesty
 X2 = E Filling Effectiveness
 e = disturbance term or error, meaning the values of other variables that are not included in the equation.

Hypothesis Test

Hypothesis testing is done using the F test (model fit) and t test formulas. The presentation steps taken for each hypothesis test include the following:

F Test or Model Suitability

The F statistical test is carried out with the aim of knowing the suitability or suitability of the resulting multiple linear regression model to see the effect of tax amnesty policies, and the effectiveness of E Filling on individual taxpayer compliance. According to Ghozali (2009: 84), it can be concluded that:

- a. If the significant value < 0.05 then H_0 is rejected,
- b. If the significant value > 0.05 then H_0 is accepted.

The t-test

To find out whether the independent variable has a real effect or not on the dependent by doing the t test. Some of the steps required are as follows:

1. Determine the Hypothesis. The independent variable has no real effect if the coefficient value is equal to zero, while the independent variable will have a real effect if the coefficient value is not equal to zero (Suharyadi, 2004 : 225),, then the complete hypothesis:
 - a. $H_0 : \beta_1, \beta_2, \beta_3\beta_4 = 0$ (There is no significant effect of tax amnesty policy (X1), tax knowledge and understanding of tax amnesty (X2), tax amnesty services (X3), and E Filling Effectiveness (X4) on individual taxpayer compliance (Y)).
 - b. $H_0 : \beta_1, \beta_2, \beta_3\beta_4 \neq 0$ (There is a significant effect of tax amnesty policy (X1), knowledge and understanding of taxation on tax amnesty (X2), tax amnesty services (X3), and E Filling Effectiveness (X4) on individual taxpayer compliance (Y)).
2. Free degree is n-k, level of significance (α) = 5%.
3. Decision criteria:
 - a. If the probability value > 0.05 , then H_0 is accepted and H_1 is rejected, which means that there is no significant effect of tax amnesty policy (X1), knowledge and understanding of taxation on tax amnesty (X2), tax amnesty services (X3) or E Filling Effectiveness (X4) on individual taxpayer compliance (Y).
 - b. If the probability value is < 0.05 , then H_0 is rejected and H_1 is accepted, which means that there is a significant effect of tax amnesty policy (X1), knowledge and understanding of taxation on tax amnesty (X2), tax amnesty services (X3) or E Filling Effectiveness (X4) on individual taxpayer compliance (Y).

3. Results And Discussions**Multiple Linear Regression Test Results****Multiple Linear Regression**

Basically, regression analysis is used to obtain a regression equation by entering changes one by one, so that the strongest to the weakest influence can be known. The table below is used to determine the regression equation.

Table 1. Multiple linear regression test results

Model	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
1 (Constant)	3,356	1,735	
Tax Amnesty Policy	0,325	0,098	0,330
Effectiveness of E Filling	0,029	0,107	0,028

R ²	= 0,466
Adj. R ²	= 0,443
F Count	= 20,690
p value	= 0,000
α	= 0,05
a. <i>Dependent Variable</i> : Taxpayer Compliance	
<i>Source: Research Results, 2022</i>	

Based on table 1 above, it is known that the coefficient value of the regression equation. The output is obtained from the regression equation model:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 \quad (2)$$

$$\hat{Y} = 3.356 + 0.325 X_1 + 0.029 X_2$$

The regression equation results in a constant value of 3.356, which means that the tax amnesty policy (X1), and the effectiveness of E Filling (X2) are considered constant, then the compliance of individual taxpayers is 3.356.

The regression coefficient of the tax amnesty policy variable (X1) of 0.325 means that the tax amnesty policy has increased by 32.5%. Then, individual taxpayer compliance (Y) will increase by 0.325 assuming the other independent variables (X) are constant.

The regression coefficient of the E Filling Effectiveness variable (X2) of 0.029 means that the E Filling Effectiveness has increased by 2.9%. Then, individual taxpayer compliance (Y) will increase by 0.029 assuming the other independent variables (X) are constant.

Test Coefficient of Determination (R²)

To determine the percentage contribution of the influence of the independent variables (tax amnesty policy, and E Filling Effectiveness) simultaneously on the dependent variable (taxpayer compliance). Based on table 2. summary model below, the Adjusted R² value is 0.443. This shows that the Taxpayer Compliance variable can be explained by the Tax Amnesty Policy variable, and the Effectiveness of E Filling by 44.3%. While the remaining 55.7% is influenced or explained by other variables not discussed in this study.

Table 2. Determination coefficient test results (R²)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.682 ^a	0,466	0,443	257,772

a. *Predictors* : (Constant), E Filling Effectiveness, Tax Amnesty Policy, *Dependent Variable*: Taxpayer Compliance
Source: Research Results, 2022

Hypothesis Test Results

F Test Results or Model Suitability

The F statistical test aims to determine the suitability or suitability of the resulting multiple linear regression model. The criteria used are if the probability > 0.05 then Ho is accepted while, if the probability < 0.05 then Ho is rejected.

Table 3. F Statistical test results

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	549,918	4	137,480	20,690	.000 ^b
Residual	631,242	95	6,645		
Total	1,181,160	99			

a. *Dependent Variable* : Taxpayer Compliance

b. *Predictors* : (Constant), E Filling Effectiveness, Tax Amnesty Policy

Source: Research Results, 2022

Based on table 3. above, the significant value is 0.000 or smaller than the probability value (p value) of 0.05 (0.000 < 0.05), indicating that the tax amnesty policy, and the effectiveness of E Filling are appropriate and can be explained by multiple linear regression models.

The results of hypothesis testing show that the tax amnesty policy, and the effectiveness of E Filling have a significant effect on individual taxpayer compliance. So it can be concluded, with the implementation of the tax amnesty policy and the higher the level and effectiveness of E Filling has a significant effect on individual taxpayer compliance.

The results of the t test

The t statistical test is useful for testing the effect of each independent variable (X) partially on the dependent variable (Y) which can be seen from the significance level of 0.05. The results of the t statistical test can be seen in table 4.15., if the probability value of $t < 0.05$ then H_0 is rejected and H_1 is accepted, while if the probability value of $t > 0.05$ then H_0 is accepted and H_1 is rejected. In table 4.16. below can be seen the significant level for each independent variable. The four independent variables included in the regression model produce a significant value of p value < 0.05 .

Table 4. Results of the t statistical test

Model	<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients</i>	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	3,356	1,735		1,935	0,056
Tax Amnesty	0,325	0,098	0,330	3,325	0,001
Efektivitas E Filling	0,107	0,050	0,541	2,103	0,045

a. *Dependent Variable* : Taxpayer Compliance

Source: *Research Results, 2022*

Testing the tax amnesty policy results in a t-test significance value of 0.001, which is smaller than 0.05. Thus, it is concluded that the tax amnesty policy has a significant effect on individual taxpayer compliance. This means that the better the Tax Amnesty Policy, the more likely it is to increase Individual Taxpayer Compliance.

Testing the effectiveness of E Filling produces a t test significance value of 0.045 which is smaller than 0.05. Thus, it is concluded that the Effectiveness of E Filling has a significant effect on individual taxpayer compliance. This means that the availability of E Filling Effectiveness has a significant effect on increasing Individual Taxpayer Compliance.

Discussion

The Effect of Tax Amnesty on Individual Taxpayer Compliance

Based on the results of data calculation and processing, there is a positive and significant coefficient between the tax amnesty policy and individual taxpayer compliance. So, it can be said that the tax amnesty policy has a significant effect on individual taxpayer compliance, this means that the better the tax amnesty policy enacted by the government, it will increase individual taxpayer compliance. The results of this study are consistent with the research of Rorong, Lintje, dan Runtu (2020) which states that the tax amnesty policy has a positive and significant effect on individual taxpayer compliance.

The tax amnesty policy factor has an important role in increasing the compliance of individual taxpayers registered at KPP Pratama South Sidoarjo. The tax amnesty policy can increase the compliance of individual taxpayers in carrying out their obligations and encourage the honesty of individual taxpayers in voluntary reporting of their assets, thereby increasing the data on the list of assets owned by individual taxpayers registered at KPP Pratama South Sidoarjo.

The tax amnesty policy can also be a transitional tool towards a new tax system and increase state revenue, because taxpayers who have participated in the tax amnesty program are required to be more compliant, as the list of assets they have reported will become important state data for each taxpayer who transacts. In addition, to build taxpayer compliance after tax amnesty, it is necessary to have transparency in the use of tax money (budget) and its allocation that is right on target and equitable (Ngadiman dan Huslin, 2018).

Effect of E Filling Effectiveness on Individual Taxpayer Compliance

Based on the results of data calculation and processing, there is a significant or real positive coefficient between the effectiveness of E Filling and individual taxpayer compliance. So, it can be said that e-Filling is an annual tax reporting system (Annual Tax Return) that is done online by registering first to get an eFIN. The effectiveness of E-Filling will have a positive impact on taxpayer compliance to pay taxes (Aditya and Shandy, 2020). These results are in line with research conducted by Reni (2020) entitled the effect of implementing the e-Filling system, tax service quality and tax knowledge on taxpayer compliance with compliance costs as a

moderating variable. The results of this study indicate that e-Filing has an effect on individual taxpayer compliance. But it is not in line with research conducted by Amelia and Lailatul (2020) with the title of the effect of taxation knowledge and the effectiveness of the taxation E-System on taxpayer compliance, the results of the study state that the effectiveness of E-Filing has no effect on individual taxpayer compliance, meaning that the more taxpayers report SPT (Annual Tax Return), the higher the level of compliance of individual taxpayers.

4. Conclusion

Registered at the South Sidoarjo Primary Tax Service Office, the following conclusions can be drawn: (a). The better the tax amnesty policy enacted by the Indonesian government, the more individual taxpayer compliance will increase. Thus H1 "There is an Effect of Tax Amnesty Policy on Taxpayer Compliance" is proven to be true; (b). The availability or unavailability of E Filing Effectiveness has a significant or real effect on increasing individual taxpayer compliance. Thus H2 "There is an Effect of E Filing Effectiveness on Taxpayer Compliance" is proven to be true. The suggestions that researchers give related to this research are as follows: (a). Further improve ways to disseminate taxation knowledge, for example through socialization, seminars, training, and other efforts to realize the expected level of compliance; (b). Simplify the method of tax reporting and further improve counseling or training on tax accounting; (c). A taxpayer should need to realize and contribute to the importance of taxes as the largest source of state revenue in state development, and understand tax information and regulations to be able to continue to improve their tax compliance; (d). Adding other variables related to tax amnesty that can affect individual taxpayer compliance, such as tax amnesty socialization variables, tax amnesty sanctions, perceptions of individual taxpayers on the tax amnesty program, and applicable tax amnesty rates. So that this research can be further developed with different variables; (e). Increase the number of respondents and expand the scope of the research, in order to obtain better answers and research results.

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