

## The Influence of E-Filing Implementation, Service Quality and Tax Knowledge on Individual Taxpayer Compliance

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### ABSTRAK

*Penelitian ini bertujuan untuk mengetahui pengaruh penerapan e-filing, kualitas pelayanan, dan pengetahuan perpajakan terhadap kepatuhan wajib pajak orang pribadi. Metode yang digunakan adalah kuantitatif. Teknik pengumpulan data menggunakan kuesioner yang disebarakan kepada 100 responden. Metode penentuan sampel menggunakan purposive sampling. Teknik analisis data yang digunakan adalah analisis regresi linier berganda. Hasil analisis menunjukkan bahwa penerapan e-filing dan service quality tidak signifikan terhadap kepatuhan wajib pajak orang pribadi, sedangkan pengetahuan perpajakan berpengaruh signifikan terhadap kepatuhan wajib pajak orang pribadi.*

**Kata Kunci:** e-filing, wajib pajak, orang pribadi, kualitas pelayanan, pengetahuan pajak, kepatuhan wajib pajak

### ABSTRACT

*This study aims to determine the effect of the application of e-filing, service quality, and knowledge of taxation on individual tax payer compliance. The method used is quantitative. The data collection technique used a questionnaire which was distributed to 100 respondents. The method of determining the sample using purposive sampling. The data analysis technique used is multiple linear regression analysis. The results of the analysis show that the implementation of e-filing and service quality are not significant on individual tax payer compliance, while tax knowledge has a significant effect on individual tax payer compliance.*

**Key words:** e-filing, individual tax payer, service quality, tax knowledge, tax payer compliance,

### INTRODUCTION

In practice, taxpayer compliance is not easy to achieve. Most taxpayers have a tendency to avoid their tax obligations and take anti-tax actions. To build a consistent level of taxpayer compliance, it is important to increase human resources and legal authorities (Asbar, 2014). Taxpayer compliance is very important considering the tax system in Indonesia is self-assessment which in the process gives taxpayers the confidence to fulfill their tax obligations. (Rantung & Adi, 2014).

Research on the first factors is the application of e-filing. Previous research on e-filing has been carried out and found differences in research results such as that of Damayanti et al., (2020) if service quality and

e-filling implementation are equally influential. Meanwhile (Devi and Sem, 2019) get results that affect the implementation of e-filing and service quality has no effect on taxpayer compliance

The second factor is service quality. Good and good service quality will provide convenience for taxpayers. However, several cases occurred because the online service system was not included with service improvement and the system was down, causing e-filing filling and e-fin checks to experience problems when reporting SPT. It is recommended that the Director General of Taxes work further on the quality of online services to provide convenience to taxpayers.

Tax knowledge is the third factor. Something that is essential that is owned by taxpayers due to lack of information about taxes, it is difficult for taxpayers to carry out their obligations in tax collection. The level of knowledge about taxation has an extraordinary effect on taxpayer compliance, the higher the level of knowledge about taxes, the higher the level of taxpayers to comply with tax regulations(Ramdhani, 2018).

The difference between previous research and the current research lies in the variables used, the object, and the purpose of the research. WP OP, private employees and civil servants, are the objects of research. Location used forThe research is at KPP Pratama Gresik. Based on what has been explained in the background, this study aims to answer the problem formulation, namely "Is There Any Influence From?Implementation of E-Filing, Service Quality and Tax Knowledge on Individual Taxpayer Compliance?"

## **LITERATURE REVIEW**

### **Theory of Technology Acceptance Model**

The TAM theory asserts that the perception of ease to use and usefulness of accepting technology is the key to the behavioral intentions of users who use information technology. TAM has proven that this theory is useful in knowing and explaining the behavior of technology users in the application of information systems(Davis, 1989)

### **Theory of Planned Behavior**

This theory focuses on trying to explain the relationship between attitudes, subjective norms, perceptions of behavior(Ramdhani, 2016).

### **Tax payer Compliance**

Taxpayer compliance is an activity of a taxpayer who fulfills all of his tax obligations and uses all rights in accordance with applicable tax regulations(Alm et al, 1993).

### **Quality of Tax Service**

The quality of tax services is the assistance provided by the DGT to taxpayers to fulfill their obligations.(Pradnyani et al., 2021)

### **Tax Knowledge**

Tax knowledge is a basic understanding of the satisfaction of fulfilling tax responsibilities for taxpayers(Pradnyani et al., 2021).

## **METHOD**

This study uses a quantitative descriptive type for exploration that the numbers used are obtained directly to describe and test the effect of the independent variable on the dependent variable.(Chandrarin, 2017).

The research that the researcher did at KPP Pratama Gresik which was located on DR. Wahidin Sudirman Husodo No. 710, Kebomas sub-district, Gresik district, East Java, zip code 61124.

In this study, the population of WPOP is private employees and civil servants at KPP Pratama Gresik. Then, the sample itself was obtained using the purposive sampling method to take a random sample according to the population criteria(Chandrarin, 2017).

The research uses subject data in the form of experiences, opinions, attitudes, characteristics of individual respondents from WPOP employees.

Due to the type of data used is subject data, the data source is primary data from the questionnaire

## **RESULTS**

### **Validity and Reliability Test**

Validity test has a function to measure the validity of the questionnaire. The significance level of 0.05 or 5% is used with the criteria for the Pearson correlation value  $> r$  table, so it can be said to be valid. From the validity test, it is known that all questionnaire items get  $r$  count  $> r$  table. So therefore,each variable can be declared valid and can be used for deeper analysis.

Reliability is a measure indicating the stability and consistency of whether the instrument

measures the concept and helps determine accuracy or accuracy. A reliable variable can be tested statistically by looking at cronbach alpha with the criteria if the cronbach alpha value  $> 0.60$  then it can be said to be reliable. Based on test results obtained score Cronbach's Alpha variables X1, X2, X3 and Y  $> 0.60$ . Then each variable declared reliability..

### **Multicollinearity Test**

The multicollinearity test can be detected in the regression model when the tolerance value and the variance inflation factor (VIF) value. There is no multicollinearity between variables if the tolerance value is  $> 0.10$  as well as VIF value  $> 10$ . After testing, it is known that all variables show no symptoms of multicollinearity.

### **Heteroscedasticity Test**

The regression model is feasible if there is homogeneity, focusing on the scatterplots spread above and below about 0, does not form a certain pattern.

### **Partial Test (t Test)**

To test how significantly the independent variable affects the dependent variable according to the hypothesis, a partial test is carried out. The hypothesis is accepted if the value of  $\text{sig} < \alpha = 0.05$  then the independent variable affects the dependent variable. After testing, it is known that the E-filing application variable (does not show any effect to produce 0.057), then the quality of service also has no effect on the result of sig 0.131. However, for tax knowledge, it shows a sig of 0.00.

### **CONCLUSION**

Effect of E-filing System Implementation on WP OP Compliance at KPP Pratama Gresik; There are several obstacles, such as mastery of e-filing and its features for WP OP, which results in not optimal reporting of Annual SPT using the e-filing system. In line with research from Suherman et al (2017) in this study, the

application of e-filing has no effect on WP OP compliance.

The Influence of Service Quality on WP OP Compliance at KPP Pratama Gresik; The results have no effect because the level of knowledge of taxpayers regarding taxation is good enough so that taxpayers need less assistance from the tax authorities in calculating, paying, and reporting their tax obligations because taxpayers can do it

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