

The Effect of E-Filing Application and Knowledge of Taxation on Taxpayer Compliance at the Tax Service Office

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Abstract: The Effect of E-Filing Application and Knowledge of taxation on Taxpayer Compliance at the North Makassar Pratama Tax Service Office (KPP) (Cuonselling by Hisnol Jamali and Sitti Mispa). This research purpose to determine the effect of the e-filing application and knowledge of taxation on taxpayer compliance at North Makassar KPP Pratama. The data used is primary data from respondents who are distributed through questionnaires to taxpayers at KPP Pratama North Makassar with a random sampling technique. The population is 174,000 registered taxpayers at the North Makassar Pratama Tax Service Office, while the sample taken is 96 taxpayers. The method of data collection is descriptive analysis of multiple linear regression analysis, testing the validity and reliability of the data, testing the classical assumptions and testing the hypotheses.

Keywords: *Taxpayer Compliance, E-Filing Application, Knowledge of taxation*

INTRODUCTION

Background

Tax is a collection made by the government to the people which is coercive according to the 1945 Constitution which is used to meet the needs of the state. According to existing data, most of the sources of State Budget (APBN) revenues in Indonesia come from taxes. Taxes are the highest source of income for Indonesia. Various types of taxes are imposed on the community including income tax, land and building tax, motor vehicle tax and so on. All taxes collected from the taxpayer will be used for the welfare of society. So big is the role of taxes in the APBN, efforts to increase tax revenues continue to be conducted by the government, which in this case is the task of the Directorate General of Taxes.

The number of taxpayers in Indonesia has increased from year to year. However, this is not accompanied by the level of awareness and compliance of taxpayers. The higher the taxpayer compliance, the tax revenue will increase, and vice versa. There are still many taxpayers who do not conduct their tax obligations properly. There is a minimal level of knowledge of taxpayers related to taxation or even deliberately wanting to avoid taxes.

Table 1. 2021 Notice of Payable Tax (SPT) Compliance Level

No.	Year	Jumlah wajib Pajak	Target level of SPT reporting compliance in 2021	Submitting 2021 SPT
1.	2021	19 million	15.2 million	10.7 million

Source: news.ddtc.co.id

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According to the data on table 1., it can be seen that the level of compliance with Annual Notice of Payable Tax (SPT) reporting is only 10.7 million Annual SPT from the target of 15.2 million Annual SPT submissions in 2021. This shows that the number of Annual SPT reporting has not reached the target. According to this phenomenon, there are several factors that affect the level of taxpayer compliance, namely the e-filing application and knowledge of taxation. Often times taxpayer compliance is not good because of a lack of knowledge of taxation. Taxpayers also find it difficult to report or pay. However, along with the development of the era or technology, the Directorate General of Taxes (DGT) also continues to make efforts to upgrade the existing taxation system. This is a breath of fresh air or good news for taxpayers because taxpayers will be increasingly helped by technological advances or systems from the Directorate General of Taxes. The renewal of the tax system is expected to increase tax compliance and increase public trust in the tax administration as well as increase the high productivity of tax officials. Technological progress is an opportunity for DGT to increase the level of compliance for taxpayers. As we all know that currently humans are very dependent on technology, because technology can make it easier for humans to do things, develop and learn and can be applied practically. The renewal of the tax system is expected to increase tax compliance and increase public trust in the tax administration as well as increase the high productivity of tax officials. Technological progress is an opportunity for DGT to increase the level of compliance for taxpayers. As we all know that currently humans are very dependent on technology, because technology can make it easier for humans to do things, develop and learn and can be applied practically. The renewal of the tax system is expected to increase tax compliance and increase public trust in the tax administration as well as increase the high productivity of tax officials. Technological progress is an opportunity for DGT to increase the level of compliance for taxpayers. As we all know that currently humans are very dependent on technology, because technology can make it easier for humans to do things, develop and learn and can be applied practically.

Hopefully, that the existence of an internet-based taxation system will improve services to taxpayers and taxpayers will be increasingly encouraged to increase compliance in implementing tax rights and obligations so that the amount of APBN revenue from the taxation sector can increase. Income from the taxation sector will be used to finance all general state expenditures, in this case it is also used for the welfare and prosperity of the people (Arfah & Aditama, 2020). This of course will have a positive impact on society and the state, both directly and indirectly. DGT from year to year has modernized the tax administration system by utilizing internet-based information and communication technology. One of the electronic systems for tax administration or e-system applications,

E-filing is a method for submitting or reporting online or electronic tax returns (SPT) and in real time via the internet on the DJP Online website (<https://djponline.pajak.go.id>) or electronic SPT service provider pages. By implementing electronic reporting, the use of information technology in taxation has the aim of saving time, making it easier for taxpayers and accurate reporting. Taxpayers no longer need to go to the Tax Service Office (KPP) and have to queue to report their SPT. Through the use of e-filing, filling out and sending annual tax returns can be done easily and efficiently, because an electronic form is available in the online tax service which will guide service users. In addition, online tax services can also be accessed anytime and anywhere. so that SPT submission can be done at any time for 24 hours. With e-filing, there is no need for physical documents in the form of paper anymore, because all documents will be sent in the form of electronic documents. The Directorate General of Taxes (DGT) continues to be committed to improving tax services in the IT sector such as e-Filing which is expected to increase tax compliance. This shows how important the role of technology is in the world of taxation (Sulistiyorini et al., 2017). The results of the research conducted (Ismail et al., 2018) state that the e-filing application has an effect on taxpayer compliance. And the results of

research (Nurlaela, 2017) the e-filing application has a positive effect on taxpayer compliance.

There are still many taxpayers who do not fully understand taxation knowledge such as the tax regulations in force in the Republic of Indonesia, General Provisions and Tax Procedures such as submitting SPT, making payments and the deadline for payment and reporting of SPT (Saputri & Rahayu, 2021). Taxpayer knowledge regarding tax rules and regulations applicable in Indonesia is expected to increase taxpayer compliance. If the taxpayer has good knowledge of taxation, it will be easy to conduct tax obligations (Ayu & Sari, 2017). The results of the research (Susanti et al., 2020) explain the effect of knowledge of taxation on taxpayer compliance. And the results of research (Mulyati & Ismanto, 2021) knowledge of taxation has a significant influence on taxpayer compliance.

Taxpayer compliance can be identified from the method of fulfilling its tax obligations in accordance with the applicable laws and regulations. Taxpayer compliance can be seen by taxpayer compliance in registering, calculating and paying tax payable, submitting SPT correctly and on time (Rahayu, 2016). The results of the research (Erwanda et al., 2019) the e-filing application and knowledge of taxation has a positive effect on taxpayer compliance. Meanwhile (Wijaya & Sari, 2020) the e-filing application has no partial effect on taxpayer compliance and the knowledge of taxation variable has a positive effect on taxpayer compliance.

North Makassar Pratama Tax Service Office or commonly called North Makassar KPP Pratama is a tax service office that handles taxation in South Sulawesi. This is to facilitate tax services for taxpayers so that it is expected that taxpayers can easily conduct all tax matters quickly. It is also hoped that this will encourage taxpayers to comply with the tax rules that apply in Indonesia in order to boost the economy in our country. However, the lack of knowledge of taxation, means of reporting taxes and taxpayer compliance in Indonesia is still very minimal. Thus of course it will affect the economy in Indonesia.

Formulation of the Problem

According to the background above, the problems in this research are as follows:

1. Does the implementation of e-filing affect taxpayer compliance?
2. Does knowledge of taxation affect taxpayer compliance?

LITERATURE REVIEW

Technology Acceptance Model (TAM)

The Technology Acceptance Model (TAM) by Davis, 1987 is a theory to explain how a technology system can influence technology users to accept and use the technology in user activities (Ardhy Erwanda et al., 2019). The users referred to in this research are taxpayers and the information technology referred to is e-filing. TAM purpose to explain and predict a theory to determine the factors that influence the acceptance of a technology.

Theory off Planned Behaviour (TPB)

Theory of Planned Behavior (TPB) is a development of Theory of Reasoned Action (TRA) put forward by Fishbein and Ajzen (1975) based on the assumption that humans behave in a conscious way, taking into account the available information and also considering the implications of actions carried out (Burhan Zulhazmi & Kwarto, 2019). TPB is a theory related to individual behavior that is influenced by individual intentions and this theory is related to motivation that influences individual behavior.

Tax

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According to the Law of the Republic of Indonesia No.16 of 2009 concerning General Provisions and Procedures for Taxation, Taxes are contributions of taxpayers to the state that are owed by individuals or entities that are coercive according to law by not getting compensation directly and are used for purposes the state for the greatest prosperity of the people. The results of tax collection are used to meet the needs of the State and the people's prosperity as much as possible. Definition of tax according to Prof. Dr. Rochmat Soemitro, SH in (Sulistiyorini et al., 2017) are people's contributions to the state treasury according to law (which can be enforced) without receiving reciprocal services (counter-performance) which are directly shown and used to pay public expenses. Taxes have a very important role, especially in the implementation of development because taxes are a source of state revenue to finance all expenses (Siregar, 2016).

Taxpayer

According to the Tax Law Number 6 of 1983 which was amended by Law Number 16 of 2009 concerning General Provisions and Tax Procedures, a taxpayer is an individual or entity, including taxpayers, tax collectors and tax collectors, who have the right and tax obligations in accordance with the provisions of the tax laws and regulations. Taxpayers who have met the subjective and objective requirements in accordance with laws and regulations are required to register with the tax service office whose working area includes the residence or domicile of the taxpayer.

E-filing

The e-Filing application is legalized in the Director General of Tax Regulation Number KEP-05/PJ./2005 concerning Procedures for Submitting Electronic Notification Letters (e-Filing) Through Application Service Provider Companies (PJAP). According to Law PER-01/PJ/2014, e-filing is a process of reporting and/or submitting online and real-time notification letters (SPT) via the Directorate General of Taxes internet network or application service provider (ASP), one of which is Online Tax. With the existence of e-filing, it is hoped that it will be able to provide satisfaction and comfort for taxpayers in submitting or reporting SPT.

Knowledge of Taxation

Knowledge of taxation is the ability of taxpayers to know and understand the basic concepts and rules of taxation both regarding tax rates according to the law to be paid and tax benefits (Burhan Zulhazmi & Kwarto, 2019). According to (Ardhy Erwanda et al., 2019) Knowledge of taxation is tax information that can be used by taxpayers as a basis for acting, making decisions, and for pursuing certain directions or strategies in relation to the implementation of their rights and obligations in the field of taxation. Knowledge of taxes can be seen from knowledge concerning how to conduct tax obligations, who is charged, what is charged, how much, and how to calculate it.

Taxpayer Compliance

Taxpayer compliance (Safitri & Silalahi, 2020) is a situation where taxpayers can fulfill their tax rights and obligations and comply with all tax laws and regulations. According to Rahayu in (Ardhy Erwanda et al., 2019) there are 2 types of compliance, namely formal compliance and material compliance. Formal compliance is a situation where the taxpayer fulfills obligations formally in accordance with the provisions in the tax law. Material

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compliance is a situation where the taxpayer substantively or essentially fulfills all material tax provisions.

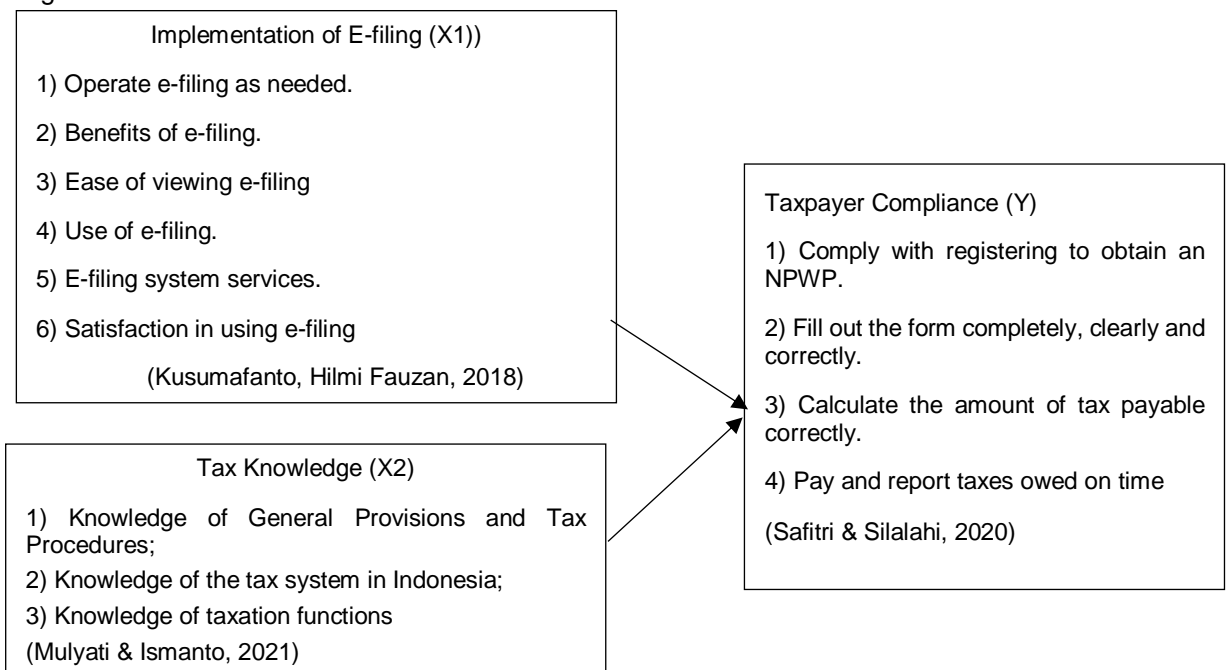
Conceptual Framework

This research will explain the effect of implementing e-filing and knowledge of taxation on taxpayer compliance. Taxpayer compliance can be defined as a condition in which taxpayers fulfill all tax obligations and exercise their tax rights in accordance with the provisions of statutory laws and regulations (Saputri & Rahayu, 2021). The level of taxpayer compliance can be seen from 4 indicators according to (Safitri & Silalahi, 2020), namely: obediently registering to obtain an NPWP, filling out forms completely clear and correct, calculating the amount of tax payable correctly and paying and reporting tax payable on time.

E-filing is a media for submitting electronic tax returns online and in real time through the Directorate General of Taxes website, tax.go.id. The implementation of e-filing is expected to be able to provide satisfaction and comfort for taxpayers thereby increasing taxpayer compliance. With the implementation of e-filing, you can report SPT more accurately and can report SPT at any time, making it easier to conduct tax obligations. The better the implementation of e-filing, the taxpayer compliance will increase. According to (Kusumafanto, Hilmi Fauzan, 2018) Indicators for measuring the implementation of e-filing include: operating e-filing as needed, benefits of e-filing, ease of viewing e-filing, usability of e-filing -filing, e-filing system services, and satisfaction in using e-filing.

The knowledge of taxation possessed by each taxpayer can be a factor in increasing taxpayer compliance, because the higher the knowledge of taxation possessed by each taxpayer is considered to be able to influence the increase in taxpayer compliance in carrying out tax obligations. According to (Mulyati & Ismanto, 2021) knowledge of taxation has 3 indicators, namely: knowledge of general provisions and tax procedures; knowledge of the taxation system in Indonesia; and knowledge of the tax function.

According to the description above, the research framework is presented in the following figure



RESEARCH METHOD

Research Approach

The approach used in this research is quantitative. The quantitative approach is a research approach used in researching certain populations or samples and random sampling by collecting data using instruments, statistical data analysis with the aim of testing predetermined hypotheses (Sugiyono, 2017: 14). This type of research used in research is descriptive research.

Place And Time of Research

This research was conducted at the North Makassar Pratama Tax Office located at Jalan Urip Sumoharjo Km. 4 GKN I. This research was conducted in May - June 2022, the implementation adjusts to the current situation and complies with health protocols.

Population And Sample

The population in this research is all taxpayers who are registered at the North Makassar Pratama Tax Service Office. Determination of the number of samples used in this research is according to the Slovin formula as a measuring tool to calculate the sample size of 100 respondents. The sampling technique in this research was conducted by means of simple random sampling or simple random sampling, which is a technique of taking samples from members of the population randomly without regard to strata in the population so that the members of the population have the same opportunity to be selected or drawn.

Method of Collecting Data

The type of data used in this research is quantitative data. The data source in this research is primary data, namely the type of data collected by researchers directly from taxpayers who are registered at KPP Pratama North Makassar through questionnaires. Research data in this research were obtained directly by distributing written questionnaires and/or by distributing questionnaires in the form of a Google form.

Variables and Variable Measurement

The e-filing application and knowledge of taxation is the independent variable in this research, while taxpayer compliance is the dependent variable in this research.

Research Instrument Test

Validity Test

Validity test is used to measure the validity or validity of a questionnaire. A questionnaire is said to be valid if the questions on the questionnaire are able to reveal something that will be measured by the questionnaire. This validity test wants to measure whether the questions in the questionnaire that we have made can actually measure what we want to measure Ghozali (2016: 52). The minimum requirement to be considered eligible is if $r_{count} > r_{table}$. So, if the correlation between items with a total score is less than the r_{table} then the items in the instrument are declared invalid.

Reability Test

According to Sugiyono (2017: 168) a reliable instrument is an instrument which, when used several times for the same object, will produce the same data. Reliability test is a test that purpose to determine whether the instrument used is reliable or not. According

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to Ghozali (2016: 47): "reliability is actually a tool for measuring a questionnaire which is an indicator of a variable or construct. A questionnaire is said to be reliable or reliable if one's answers to the questions are consistent or stable from time to time. The criteria used to state an instrument is declared reliable if it gives a Cronbach Alpha (α) value greater than 0.60 and is declared unreliable if the Cronbach Alpha (α) value is less than 0.60.

Classic assumption test

The purpose of the classical assumption test is to provide certainty that the regression equation obtained has accuracy in estimation, is not biased and is consistent.

Normality Assumption

According to (Umami, 2020) the normality test purpose to test whether in a regression model, an independent variable and a dependent variable or both have a normal or abnormal distribution. If a variable is not normally distributed, the statistical test results will decrease. In the data normality test, it can be done using the One Sample Kolmogorov Smirnov test, namely with the provision that if the significance value is above 5% or 0.05, the data has a normal distribution. Meanwhile, if the results of the One Sample Kolmogorov Smirnov test produce a significant value below 5% or 0.05, then the data does not have a normal distribution.

Multicollinearity Assumptions

According to (Umami, 2020) the multicollinearity test purpose to find out whether the regression model found a correlation between the independent variables or the independent variables. The effect of this multicollinearity is to cause high variables in the sample. This means that the standard error is large, as a result when the coefficients are tested, the t-count will have a smaller value than the t-table. This shows that there is no linear relationship between the independent variables that are affected by the dependent variable. To find whether or not multicollinearity exists in the regression model, it can be seen from the tolerance value and the variance inflation factor (VIF) value. The tolerance value measures the variability of the selected independent variables which cannot be explained by other independent variables. Multicollinearity testing can be done as follows:

- a. Judging from the value of VIF (Variance Inflation Factor). If the VIF value is < than 10.00, it means that multicollinearity does not occur in the data being tested.
- b. Judging from the tolerance value. If the tolerance value is > 0.10, it means that multicollinearity does not occur in the data being tested.

Heteroscedasticity Assumption

The heteroscedasticity test purpose to test the regression model where there is an inequality of variance from one residual observation to another. If the variance is different, it is called heteroscedasticity and if the residual from one observation to another remains the same, it is called homoscedasticity. The basis for decision making on the heteroscedasticity test is:

- a. If the significance value is less than 0.05, heteroscedasticity occurs.
- b. If the significance value is greater than 0.05, there is no heroscedasticity. For a good research model, there is no heteroscedasticity (Ghozali, 2016).

Square, because it is adjusted for the number of independent variables used in the research. If the value of the coefficient of determination in an estimate is close to 1, it can be stated that the dependent variable (Y) is well explained by the independent variable (X). Vice versa, if the coefficient of determination is away from the number 1 or close to the number 0, the less well the independent variable explains the dependent variable (Widarjono, 2018: 27)

RESULTS AND DISCUSSION

Data Validity and Reliability Test Results

Validity Test

The purpose of validity test is to find out how far the accuracy and precision of a measuring instrument performs its measuring function. The R_{table} value is calculated using df (degree of freedom) analysis, namely the formula $df = n - k$ where n is the number of respondents and k is the number of independent variables used. Thus, $df = 94 (96 - 2)$. According to the r product moment table, the R_{table} value is (0.30).

Tabel 2. Uji Validitas Penerapan E-filing (X1), Pengetahuan Perpajakan (X2), dan Kepatuhan Wajib Pajak(Y)

Source: North Makassar KPP Pratama, data processed in 2022

Variables	r count	r table	Remarks
E-filing Application (X1)			
X1.1	0.836	0.30	Valid
X1.2	0.816	0.30	Valid
X1.3	0.767	0.30	Valid
X1.4	0.788	0.30	Valid
X1.5	0.773	0.30	Valid
X1.6	0.801	0.30	Valid
Knowledge of Taxation (X2)			
X2.1	0.899	0.30	Valid
X2.2	0.884	0.30	Valid
X2.3	0.745	0.30	Valid
Taxpayer Compliance (Y)			
Y.1	0.807	0.30	Valid
Y.2	0.744	0.30	Valid
Y.3	0.763	0.30	Valid
Y.4	0.739	0.30	Valid
Y.5	0.770	0.30	Valid
Y.6	0.777	0.30	Valid

From the test results above, it can be seen that all question items in the questionnaire for each variable in this research have been declared valid. This can be seen from the obtained rcount greater than 0.30 rtable for each variable in this research.

Reliability Test

According to the results of the reliability testing that has been conducted in Table 3, the Cronbach's Alpha value is > 0.60 for each research variable. It can be concluded that the variables of the E-filing application, Knowledge of taxation and Taxpayer Compliance are proven to be reliable or reliable as a tool for collecting research data

Table 3. Data Reliability Test Results

Variables	Cronbach Alpha	Item Value	Cronbach's Alpha (α) Limit Value	Remarks
E-filing Application (X1)	0.884	6	0.60	Reliable
Knowledge of Taxation (X2)	0.800	3	0.60	Reliable
Taxpayer Compliance (Y)	0.860	6	0.60	Reliable

Source: North Makassar KPP Pratama, data processed in 2022

Classical Assumption Test Results

Normality Test

This research uses the one-sample Kolmogorov Smirnov test to test the normality of the independent variable (x) and dependent variable (y) data in the resulting regression equation, the data is said to be normally distributed if the residuals have a significant level > 0.05 . The results of the variable normality test can be seen in the following table:

Table 4. Results of the One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		96
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	2.55949833
Most Extreme Differences	Absolute	.061
	Positive	.054
	Negative	-.061
Test Statistic		.061
Asymp. Sig. (2-tailed)		.200 ^{c,d}

Source: North Makassar KPP Pratama, data processed in 2022

According to table 4 above, it shows that the Asymp test, sig (2-tailed) obtains a value above 0.05, namely 0.200. This value states that the residual has a significant level above 0.05. It can be concluded that the data in this research were normally distributed.

Multicollinearity Test

Multicollinearity test is used to determine the correlation between independent variables. A good regression model is if there is no correlation between the independent variables or a low correlation. The existence of multicollinearity is detected by the Variance of Inflating Factor (VIF) $<$ and the tolerance value > 0.10 . The results of the multicollinearity test for the independent variables in this research can be seen in the Table 5

Table 5. Shows that all variables have tolerance values > 0.1 and VIF values < 10 , so it can be concluded that all regression models in this research did not occur multicollinearity

Table 5. Multicollinearity Test Results

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Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	16.079	2.813		5.717	.000		
	E-filing Application	.233	.094	.246	2.467	.015	.935	1.070
	Knowledge of Taxation	.337	.154	.218	2.185	.031	.935	1.070

a. Dependent Variable: Taxpayer Compliance

Source: North Makassar KPP Pratama, data processed in 2022

Heteroscedasticity Test

The Heteroscedasticity Test purpose to find out the multiple regression equation whether there is no variance from one observation residual to another. If the residual has a fixed variance, it is called homoscedasticity. A good regression model is one that is homoscedastic or does not have heteroscedasticity. This can be seen if the significance probability is above the 5% confidence level. The following are the results of the Heteroscedasticity test for the regression model in this research.

Table 6. Heteroscedasticity Test Results

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.329	1.737		1.916	.058
	E-filing Application	-.066	.058	-.121	-1.132	.260
	Knowledge of Taxation	.034	.095	.038	.354	.724

a. Dependent Variable: RES2

Source: North Makassar KPP Pratama, data processed in 2022

According to table 6 above, it can be seen that a significant value was obtained from the e-filing application, which was 0.260 and knowledge of taxation was 0.724. The significance level of the two variables is > 0.05 . It can be concluded that each variable does not show symptoms of heteroscedasticity.

Research Data Analysis

Descriptive Statistical Analysis

The purpose of the descriptive statistical analysis is to find out an overview of the variables used in the research. This descriptive statistical analysis uses the minimum, maximum, average (mean), and standard deviation values of the respondents' answers for each variable. The results of the descriptive statistical analysis of the research variables are as follows:

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**Table 7. Descriptive Analysis Test Results
 Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
<i>E-filing</i> Application (X1)	96	18.00	30.00	26.88	2.912
Knowledge of Taxation (X2)	96	9.00	15.00	12.99	1.780
Taxpayer Compliance (Y)	96	18.00	30.00	26.71	2.753
Valid N (listwise)	96				

Source: North Makassar KPP Pratama, data processed in 2022

According to table 7, it can be seen that the average value (mean) of the implementation of e-filing variable (X1) is 26.88, which is greater than the standard deviation of 2.912. Knowledge of taxation Variable (X2) of 12.99 is greater than the standard deviation of 1.780 and Taxpayer Compliance (Y) is 26.71 greater than the standard deviation of 2.753. Thus, it is concluded that the distribution of data on all variables is said to be good because the average value of each instrument is greater than the deviation.

Inferential Statistical Analysis

Inferential statistical analysis is intended to draw conclusions by testing hypotheses. The data analysis technique uses multiple linear regression analysis techniques. Multiple regression analysis in this research was conducted using SPSS assistance, so the Coefficients table was found which contained constant numbers and the coefficients of the research variables, which can be seen in the following table:

**Table 8. Test Results of Multiple Linear Analysis
 Coefficients^a**

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
1 (Constant)	16.079	2.813			5.717	.000
<i>E-filing</i> Application (X1)	.233	.094	.246		2.467	.015
Knowledge of Taxation (X2)	.337	.154	.218		2.185	.031

Source: North Makassar KPP Pratama, data processed in 2022

According to table 8, it shows that the regression coefficient value of the e-filing application (X1) is 0.233 and knowledge of taxation (X2) is 0.337 on taxpayer compliance (Y) with a constant value of 16.079. Thus, the regression equation is formed as follows:

$$Y = a + b_1X_1 + b_2X_2$$

This model shows that there is a positive relationship between the E-filing Application (X1) and Knowledge of Taxation (X2) variables on Taxpayer Compliance with the regression coefficient values as follows:

$$Y = 16,079 + 0,233X_1 + 0,337X_2$$

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According to the following equation, it can be interpreted as follows:

- A positive constant value of 16.079 means that if there is no change in the e-filing application and knowledge of taxation as independent variables, then the value of taxpayer compliance is 16.079 if each variable has a value of 0 or a fixed value (constant).
- If there is an increase of 1% from variable X1 (implementation of e-filing) then Y (taxpayer compliance) will increase by 0.233.
- If there is an increase of 1% from variable X2 (knowledge of taxation) then Y (taxpayer compliance) will increase by 0.33.

Hypothesis Testing Results

Partial Test (t Test)

The t test basically shows how far the influence of one independent variable partially or individually affects the dependent variable. The test was conducted with a significant level of 0.05 or a 95% confidence level. The ttable value with degrees of freedom is $96-1-1 = 94$ ($db = 0.05$), which is 1.986 with the following test criteria:

- H0 is accepted (H1, H2 is rejected) if $t_{count} < t_{table}$
- H1 is accepted (H0 is rejected) if $t_{count} > t_{table}$
- H2 is accepted (H0 is rejected) if $t_{count} > t_{table}$

Tabel 9. Partial Test Results (T Test)

Model	Coefficients ^a				
	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	Sig.
1 (Constant)	16.079	2.813		5.717	.000
E-filing Application (X1)	.233	.094	.246	2.467	.015
Knowledge of Taxation (X2)	.337	.154	.218	2.185	.031

a. Dependent Variable: Taxpayer Compliance

Source: North Makassar KPP Pratama, data processed in 2022

1) E-filing Application to Taxpayer Compliance

According to the results of calculating the regression coefficient partially seen in the table, especially table 5.16, the t_{count} value for the e-filing application variable is 2,467, the value in the distribution table is 5% degrees of freedom, the t_{table} value is 1,986, so the t_{count} value is 2,467 greater than the t_{table} value of 1,986 ($t_{count} 2.467 > 1.986 t_{table}$) and a significance value of 0.015 is smaller than $\alpha 0.05$ ($0.015 < 0.050$).

This means that H0 is rejected and H1 is accepted, so it can be concluded that the e-filing implementation variable has a positive and significant effect on taxpayer compliance at the North Makassar KPP.

2) Knowledge of Taxation on Taxpayer Compliance

According to the results of calculating the partial regression coefficient, the t_{count} value for the knowledge of taxation variable is 2,185, the value in the distribution table of 5% degrees of freedom obtained a t_{table} value of 1,986, then the t_{count} value of 2,185 is greater than the t_{table} value of 1,986 ($t_{count} 2,185 > 1,986 t_{table}$) and the value the significance of 0.031 is smaller than α 0.05 ($0.031 < 0.050$).

This means that H_0 is rejected and H_1 is accepted, so it can be concluded that the knowledge of taxation variable has a positive and significant effect on taxpayer compliance at the North Makassar KPP.

Coefficient of determination Test (R²)

The coefficient of determination purpose to measure how far the ability of the model can explain the variation in the dependent variable. The dependent variable in question is the variable Y (Taxpayer Compliance). This (R²) value lies between 0 and 1.

- 1) If R² is close to 1 (the greater the value of R²) indicates that the contribution or contribution of the independent variable to the dependent variable is simultaneously getting stronger.
- 2) If R² is close to 0 (the smaller the value of R²), it indicates that the contribution or contribution of the independent variable to the dependent variable is simultaneously weaker.

Table 10. Test of the Coefficient of Determination (R²)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.368 ^a	.135	.117	2.587

a. Predictors: (Constant), Knowledge of Taxation, E-filing Application

Source: North Makassar KPP Pratama, data processed in 2022

According to table 10 (Model Summary) The test results for the coefficient of determination of the R Square value are 0, 135 or 13.5%, variations in Taxpayer Compliance are influenced by the variable Implementation of E-filing of Knowledge of Taxation funds of 13.5%. While the remaining 86.5 (100% - 13.5%) is influenced by other factors not included in this research.

Interpretation of Research Results

The Effect of E-Filing Application on Taxpayer Compliance

According to the partial test results, testing the variable implementation of e-filing on taxpayer compliance shows that the implementation of e-filing has a positive and significant effect on taxpayer compliance. This is indicated by a coefficient value of 2,467. Meanwhile the value in the 5% distribution table is 1,986. This means that t_{count} 2.467 is

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greater than $t_{table} 1.986$ ($t_{count} 2.467 > t_{table} 1.986$) and a significance value of 0.015 is smaller than $\alpha 0.05$ ($0.015 < 0.050$). This shows that the better the implementation of e-filing, the more it will increase taxpayer compliance.

The results of this research indicate that the better the implementation of e-filing, the more tax compliance will increase. Taxpayers utilize e-filing media as a means of submitting SPT so that it is easier to use, safe, fast and can also minimize errors in filling out SPT submitted by Taxpayers. Another advantage possessed by e-filing is using a computer system and the internet so that taxpayers can organize tax data in a systematic, fast and confidential manner. By using e-filing, taxpayers are provided with convenience, satisfaction, and comfort in carrying out tax obligations.

The results of this research are in line with research (Ismail et al., 2018) with the research title "Effect of implementing e-filing on taxpayer compliance with socialization as a moderating variable." The results showed that there was an effect of implementing the e-filing system on taxpayer compliance. This research is also in line with research (Nurlaela, 2017), the results of the research namely the e-filing application has a positive effect on taxpayer compliance. Meanwhile, this research is different from research conducted by (Wijaya & Sari, 2020) stating that the partial implementation of the e-filing system has no effect on the variable of taxpayer compliance.

The Effect of Knowledge of Taxation on Taxpayer Compliance

According to the results of the partial test, testing the variable knowledge of taxation on taxpayer compliance shows that knowledge of taxation has a positive and significant effect on taxpayer compliance. This is indicated by a coefficient value of 2,185. Meanwhile the value in the 5% distribution table is 1,986. This means that $t_{count} 2.185$ is greater than $t_{table} 1.986$ ($t_{count} 2.185 > t_{table} 1.986$) and a significance value of 0.031 is smaller than $\alpha 0.05$ ($0.031 < 0.050$). This shows that the better the knowledge of taxation, the more it will increase taxpayer compliance.

The results of this research indicate that the better the knowledge of taxation owned by taxpayers, the more tax compliance will increase. Taxpayers can conduct their obligations if they have knowledge of regulations, how to calculate, calculate and report their taxes. By having adequate knowledge of taxation, taxpayers can know and easily conduct their obligations in terms of taxation. The higher the level of knowledge possessed by the taxpayer, the higher the taxpayer compliance because the taxpayer already knows the function of taxes and the importance of taxes in the country's development. The high compliance of taxpayers is because of good knowledge of taxation.

The results of this research are in line with research conducted by (Mulyati & Ismanto, 2021) and (Susanti et al., 2020) stating that knowledge of taxation has a significant and positive effect on taxpayer compliance.

CONCLUSIONS AND SUGGESTIONS

Conclusions

This research purpose to test the effect of implementing e-filing and knowledge of taxation on taxpayer compliance at North Makassar KPP Pratama, the following conclusions can be drawn:

1. The e-filing application has a positive and significant effect on taxpayer compliance at North Makassar KPP Pratama.
2. Knowledge of taxation has a positive and significant effect on taxpayer compliance at North Makassar KPP Pratama.

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Suggestions

At the end of this chapter, the author would like to submit some suggestions that can be expected as input and consideration. The suggestions that the authors propose include:

1. Researchers are expected to be able to add and develop insight, information, and thoughts and knowledge related to the e-filing application and knowledge of taxation on taxpayer compliance.
2. Taxpayers must be able to increase the level of awareness and compliance in fulfilling their tax obligations, namely paying and depositing taxes.

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