The Effect of E-Tax System and Tax Socialization on Taxpayer Compliance During Pandemic and Endemic (Case Study at PT Kurniaputra Mandiri)

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ABSTRACT

The purpose of this study is to determine whether E-Tax System and Tax Socialization have significant effect on Taxpayer Compliance During Pandemic and Endemic at PT. Kurniaputra Mandiri. This study uses quantitative data methods, and the data source is primary data. The population in this study are all permanent employees who work at PT Kurniaputra Mandiri. The sample in this study are permanent employees that have Tax Identification Number (NPWP) who work at PT Kurniaputra Mandiri in total of 30 respondents using purposive sampling methods. Data analysis and testing consist of validity test, reliability test, descriptive statistics, the classical assumption test, multiple regression analysis, partial hypothesis testing (T test), and simultaneous hypothesis testing (F test), and coefficient of determination test. The results of this study indicate that E-Tax System doesn't have significant effect on Taxpayer Compliance with a T count of 0,499 < T table 2,048. Tax Socialization has a partially significant effect on Taxpayer Compliance with a T count of 2,964 > T table 2,048. E-Tax System and Tax Socialization simultaneously have a significant effect on Taxpayer Compliance with a F count of 20,019 > F table 3,35 and regression coefficient value of 59,7%.

Keywords: E-Tax System; Tax Socialization, Taxpayer Compliance, Taxation, Compliance.

INTRODUCTION

A Country's economic development is highly determined by the country's tax revenues. Taxes are a country's largest source of income in terms of financing social development and improving its residents' welfare. In practice, increasing state revenue is still a big challenge for most countries especially with the pandemic conditions that have occurred even during the endemic period. During the pandemic, taxpayers had difficulty managing their companies, so taxpayers were less compliant in fulfilling their tax obligations. During the endemic period, taxpayers began to recover and improve their financial condition. It is hoped that the increase in finances during the endemic will increase taxpayer compliance so that state revenues will also increase. With an increase in state revenues, economic development is also greatly affected, which is also supported by technological developments that exist during the current endemic period.

One of them is in the field of taxation, where digital transformation is being implemented, e-tax system, or the implementation of an electronic tax system. The existence of an e-tax system that is implemented makes it easier for users and taxpayers to carry out their

obligations in paying taxes both during the pandemic which makes it difficult for taxpayers to carry out activities outside the home and during endemic period. The use of a e-tax system can help taxpayers to fill in their tax reports as well as make payments without having to go to the nearest tax office, this aims to provide convenience for taxpayers. Through the modernization of the tax system, it is hoped that taxpayers can make payments anywhere and on time, so that in the end it will have an impact on increasing taxpayer compliance.

In practice, tax socialization is needed to provide broader understanding to taxpayers. Tax socialization is provided with the hope that taxpayers will be able to know the various benefits of taxation and even how to use the existing e-tax system with the aim of taxpayers complying with existing tax regulations. Taxpayer compliance can be improved with efforts from the tax authorities to provide broader insight into the importance of fulfilling tax obligations which is supported by technological developments applied in taxation in this digital era, e-tax system. It is hoped that the conveniences and sufficient understanding will have a good effect on taxpayer compliance.

LITERATURE REVIEW

According to Rahayu (2020:189), taxpayer compliance is the taxpayer's obedience in implementing the applicable tax provisions. According to Rahayu (2020:190), indicators of Taxpayer compliance are timely registration to obtain NPWP and for determined to obtain taxable VAT entity confirmation number (NPPKP); on time in depositing taxes owed; on time in reporting that have been paid and reporting taxes tax calculations; be precise in counting the tax payable in accordance with tax regulations; correct in calculating the tax payable in accordance with tax regulations; correct in withholding and collecting tax (taxpayer as the party third).

Rahayu (2020:119) states that the modern tax administration system (e-tax system) is part of tax reform in Indonesia which was built gradually and comprehensively in the fields of tax law, tax policy and tax supervision. According to Rahayu (2020:146-156), indicators of the e-tax system are Directorate General of Taxes Information System Application (SIDJP); E-Registration Application; E-SPT Application; E-Filling Application.

In the Regulation of the Director General of Taxes Number PER-03/PJ/2013, tax socialization is an effort and process of providing tax information to society, the business world, government, and non-government institutions. According to Circular Letter of the Director General of Taxes Number SE 22/PJ/2007, indicators of socialization taxation are information media; slogans; method of delivery; quality of information sources; socialization materials; outreach activities.

Figure 1. Framework
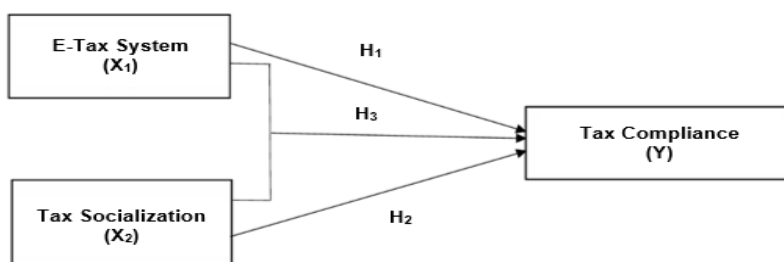
The hypotheses in this study are:

RESEARCH METHOD

This study will be conducted at PT Kurniaputra Mandiri on Nibung Raya Street NO. 102, 104, 106, Petisah Tengah, Kec. Medan Petisah, Medan City, North Sumatera, 20111 starting from July 1st to October 5th, 2023. This study is conducted using a quantitative method by distributing online questionnaires via google form containing questions related to research variables with Likert measurements scale with a scale of 1-5.

Sources of data from this study are primary data. The population in this study are all permanent employees who work at PT Kurniaputra Mandiri with the sum of 166 employees. Data in this study are collected using purposive sampling technique. The sample in this study are permanent employees that have Tax Identification Number (NPWP) who work at PT Kurniaputra Mandiri in total of 30 respondents.

Table 1. Sample Selection Criteria

Keterangan	Jumlah
Employees of PT Kurniaputra Mandiri in 2023	166
Employees of PT Kurniaputra Mandiri who don't have Tax ID (NPWP)	(136)
Number of employees selected as study sample	30

H₂ : Tax Socialization has a significant effect on Taxpayer Compliance in PT Kurniaputra Mandiri.

H₃ : E-Tax System and Tax Socialization has a significant effect on Taxpayer Compliance in PT Kurniaputra Mandiri.

Data analysis and testing consists of:
1. Validity Test
2. Reliability Test
3. Descriptive Statistics
4. Classic Assumption Test
   a. Normality test
   b. Multicollinearity Test
   c. Heteroscedasticity Test
5. Multiple Linear Regression Analysis
6. Hypothesis Testing
   a. T test
   b. F test
   c. Coefficient of Determination Test

RESULTS

Validity Test Results
According to Gozhali (2021:66-67), the validity test is used to measure the validity of a questionnaire. The significance test is carried out by comparing the r count value with r table. For indicators with a r count value above the r table value, it can be concluded that all indicators are valid.

The results of the analysis show that the coefficient of validity ranges from 0,404 to 0,924, while the r table value with a significance level of 0,05 for sample of 30 respondents is 0,361, It can be seen that the coefficient of validity for all questions are greater than the r table value. Based on these results, it can be concluded that the questions variables used in this study are valid.

Reliability Test Results
According to Bahri (2018:117), the reliability test is used to determine the consistency of measuring instruments using a questionnaire. The aim is to assess whether the measurements used remain consistent if the measurements are repeated. A reliable measuring instrument has a high level of reliability ranging from 0-1, where the higher the reliability coefficient, approaching number one, the more reliable the measuring instrument is.

The results of the analysis show that the independent variables and the dependent variable have Cronbach's Alpha values greater than 0,6. Based on these results, it can be concluded that all instruments are reliable thus they can be used to conduct the study.

Table 2. Descriptive Statistic Test Results
According to Sugiyono (2017:29), descriptive statistics are statistics that function to describe or provide an overview of the object being studied through sample or population data as it is, without carrying out analysis and making conclusions that apply to the public.

| Variabel	N	Min.	Max.	Mean	Std. Deviation
E-Tax System	30	22	40	31,73	4,409
Tax Socialization	30	28	60	47,57	7,704
Taxpayer Compliance	30	32	64	52,90	8,113

Data Source: Data Processing Results, 2023.

The results of the analysis show that the number of data used is 30 respondents who are permanent employees that have NPWP and work at PT Kurniaputra Mandiri. The E-Tax System variable (X_1) with a minimum value of 22 and a maximum value of 40 has an average of 31,73 and a level of data distribution of 4,409. The Tax Socialization variable (X_2) with a minimum value of 28 and a maximum value of 60 has an average of 47,57 and a level of data distribution of 7,704. The Taxpayer Compliance variable (Y) with a minimum value of 32 and a maximum value of 64 has an average of 52,90 and a level of data distribution of 8,113.

Normality Test Results
According to Sarwono (2018:27), the normality test can be measured using the Kolmogorov-Smirnov test to test whether the distribution of values in the sample corresponds to a certain theoretical distribution, in this case the data is normally distributed. Data is normally distributed if the probability or significance value is > 0,05.
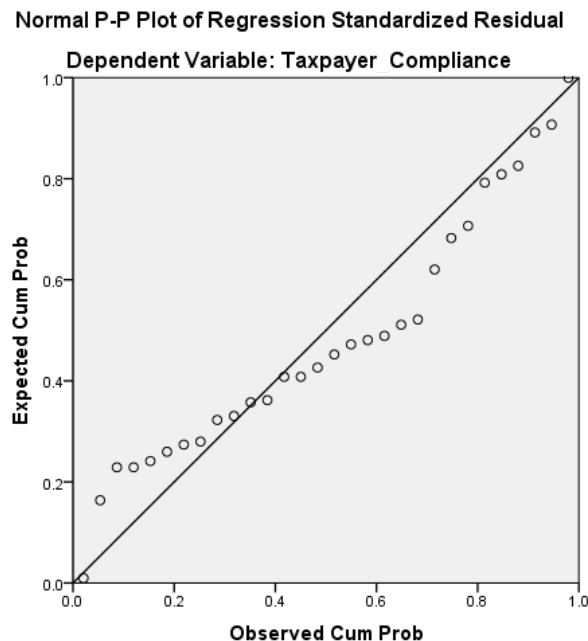
Figure 2. Normality Test Results of Histogram Graph before transformation

Histogram

Dependent Variable: Taxpayer_Compliance
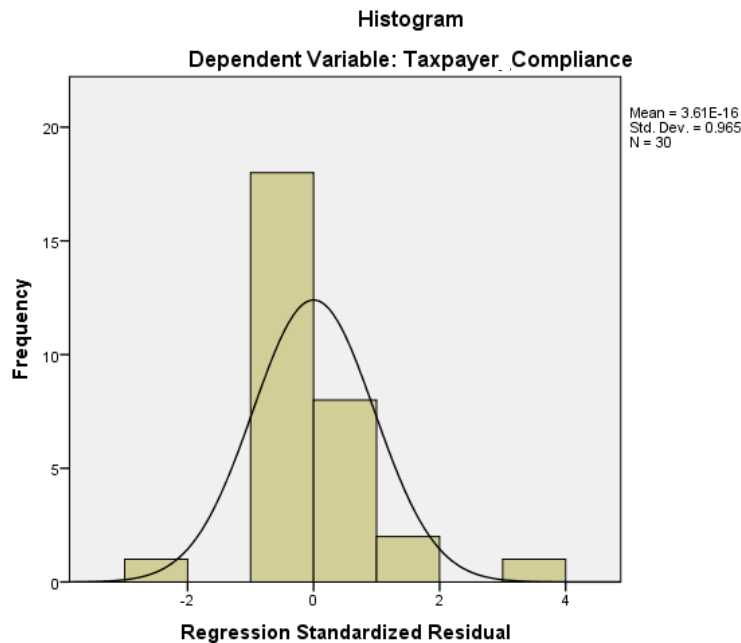
Data Source: Data Processing Results, 2023.

Based on Figure 2 above, it can be explained that the data forms a curve line that tends to be symmetrical towards the mean (U). The results of this test show that the data is normally distributed.

Figure 3. P-Plots Normality Test Results before Transformation

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Taxpayer_Compliance

Data Source: Data Processing Results, 2023.

Based on Figure 3 above, it can be explained that the data spread does not follow a diagonal line. The results of this test show that the data is not distributed normally.

Table 3. Normality Test Results before transformation

		Unstandardized Residual
N		30
Normal Parameters[a,b]	*Mean*	0,0000000
	Std. Deviation	5,23740627
Most Extreme Differences	*Absolute*	0,178
	Positive	0,178
	Negative	-0.154
Test Statistic		0,178
Asymp. Sig. (2-tailed)		0,016[c]

Data Source: Data Processing Results, 2023.

Based on the results of the normality test after transformation with the Kolmogorov-Smirnov test, the Asymp. Sig (2-tailed) obtained is 0,016. So, it can be concluded that the regression equation model is not normally distributed because of the Asymp Sig. (2-tailed) is smaller than the alpha value of 0,05.
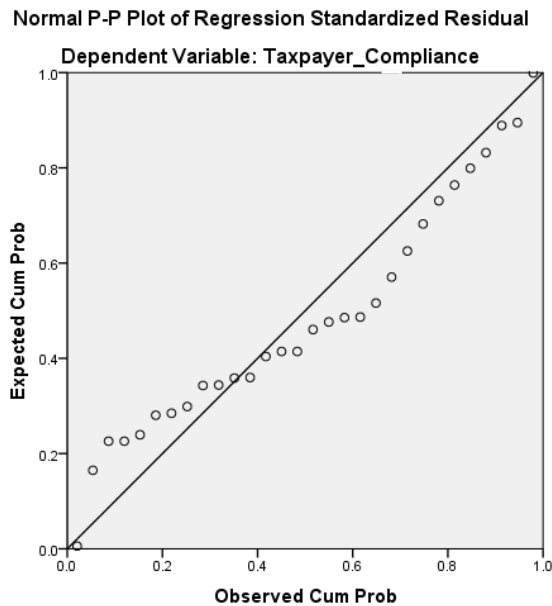
Figure 4. Normality Test Results of Histogram Graph after transformation
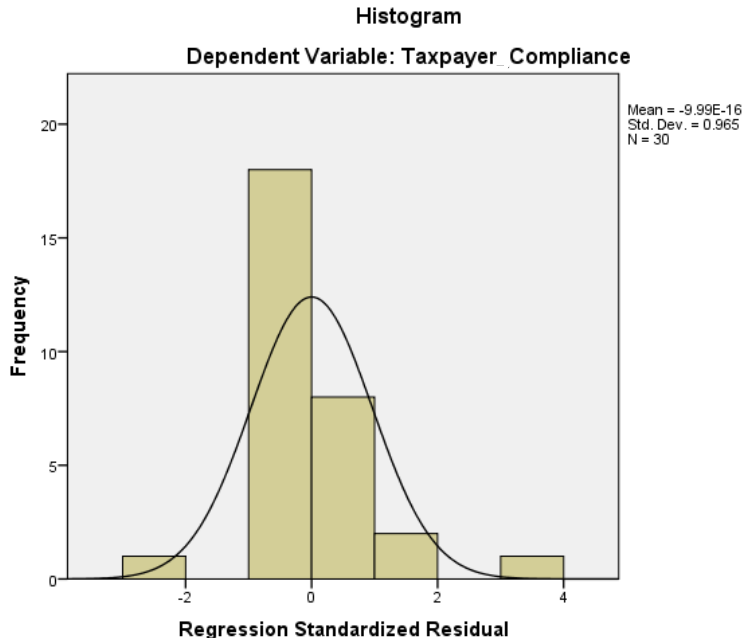
Data source: Data Processing Results, 2023

Based on Figure 4 above, it can be explained that the data forms a curve line that tends to be symmetrical towards the mean (U). The results of this test show that the data normally distributed.

Figure 5. P-Plots Normality Test Results after transformation

Data source: Data Processing Results, 2023
Based on Figure 5 above, it can be explained that the data spreads along a diagonal line. The results of this test show that the data is normally distributed.

Table 4. Normality Test Results after transformation

		Unstandardized Residual
N		30
Normal Parameters[a,b]	*Mean*	0,0000000
	Std. Deviation	0,37014551
Most Extreme Differences	*Absolute*	0,151
	Positive	0,150
	Negative	-0,151
Test Statistic		0,151
Asymp. Sig. (2-tailed)		0,078[c]

Data source: Data Processing Results, 2023

Based on the results of the normality test after transformation with the Kolmogorov-Smirnov test, the Asymp. Sig (2-tailed) obtained is 0,078. So, it can be concluded that the regression equation model is normally distributed because of the Asymp Sig. (2-tailed) is greater than the alpha value of 0,05.
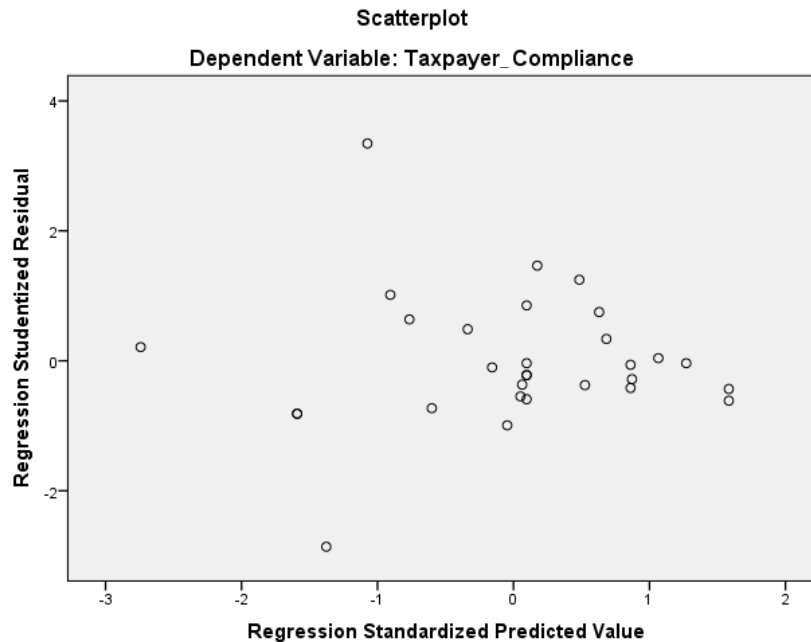
Figure 6. Heteroscedasticity Test Results
According to Ghozali (2021:178), the heteroscedasticity test aims to find out whether in the regression model there is an inequality of variance from the residuals of one

observation to another. Heteroscedasticity testing can be done by using Scatterplot graphs
Data source: Data Processing Results, 2023
Based on the image above, it can be explained that the data processing points spread

below or above the origin point (number 0) on the Y axis and there is no heteroscedasticity which means homoscedasticity occurs.

Table 5. Multicollinearity Test Results
According to Ghozali (2021:157), the multicollinearity test aims to test whether the regression model finds a correlation between independent variables. A good regression model should have no correlation between independent variables. The multicollinearity test method is assessed from the Tolerance and Variance Inflation Factor (VIF) in the model regression where the VIF value is less than 10 and has a Tolerance number of more than 0,1.

Variabel	Tolerance	VIF
E-Tax System	0,288	3,471
Tax Socialization	0,288	3,471

Data source: Data Processing Results, 2023

Based on the label above, the VIF value is 3.471 < 10 and the Tolerance value is 0,288 > 0,1, then it can be concluded that the independent variables E-Tax System (X_1) and Tax Socialization (X_2) do not have multicollinearity.

Table 6. Multiple Linear Regression Analysis Results
According to Bahri (2018:195), multiple linear analysis is an analysis connecting two or more independent variables with the dependent variable. According to Sugiyono (2017:275), the regression equation for two predictors is:

$$Y = a + b_1X_1 + b_2X_2 + e$$

Information:
Y   = Taxpayer Compliance (Dependent variable)

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X_1 = E-Tax System (Independent variable)
X_2 = Tax Socialization (Independent variable)
a = Constant
b_1, b_2 = Regression coefficients
e = Error Percentage

Model	Unstandardized Coefficients		Standardized Coefficients Beta
	B	Std. Error	
1 (Constant)	1,616	1,011	
E-Tax System	0,167	0,334	0,114
Tax Socialization	0,683	0,230	0,675

Data source: Data Processing Results, 2023

Based on the table above, it can be concluded that the multiple linear regression analysis equation in this study is:

Taxpayer Compliance = 1,616 + 0,167 E-Tax System + 0,683 Tax Socialization + e

The results of the constant analysis (a) of 1,616 indicates that if the E-Tax System (X_1) and Tax Socialization (X_2) variables have a value of 0 or none, then the Taxpayer Compliance value will increase by 1,616 units. The regression coefficient for the E-Tax System variable is 0,167, indicating that if the value of the other independent variables is 0 or fixed and the E-Tax System increases by 1 unit, then the Taxpayer Compliance value will increase by 0,167 units. The regression coefficient for the Tax Socialization variable is 0,683, indicating that if the value of the other independent variables is 0 or fixed and Tax Socialization increases by 1 unit, then the Taxpayer Compliance value will increase by 0,683 units.

Table 7. T Test Results
According to Nugroho and Haritanto (2022:152), the t test is used to partially test the influence of the independent variable on the dependent variable with a significance level of 0,05.

Model	t	Sig.
1 (Constant)	1,598	0,122
E-Tax System	0,499	0,621
Tax Socialization	2,964	0,006

Data source: Data Processing Results, 2023

The T table value for 30 respondents, a 0,05 with a two-tailed test is 2,048 obtained by using degree of freedom (df) = number of samples (N) - number of independent variables (k) = 30-2=28.

The results of the analysis show that the E-Tax System variable (X_1) has a T count of 0,499 < T table 2,048 with a sig value of 0,122 > 0,05, it can be concluded that the E-Tax System has no effect and is not significant on Taxpayer Compliance in study case at PT Kurniaputra Mandiri. The Tax Socialization variable (X_1) has a T count of 2,964 > T table 2,048 with a sig value of 0,006 < 0,05, so it can be concluded that Tax

Socialization has a significant effect on Taxpayer Compliance in study case at PT Kurniaputra Mandiri.

Table 8. F Test Results
According to Nugroho and Haritanto (2022:150), the f test is used to test the effect independent variables together with the dependent variable with levels significance of 0,05.

Model		*f*	*Sig.*
1	*Regression*	20,019	0,000
	Residual		
	Total		

The F table value for 30 respondents, a 0,05 is 3,35 which is obtained by using degree of freedom (df) = number of samples (N)-number of all variables (k) = 30-3-27.

The results of the analysis show that the F count value is 20,019 > the F table value 3,35 with a sig value of 0,000 < the α value is 0,05, so it can be concluded that the E-Tax System (X_1) and Tax Socialization (X_2) have a significant effect on Taxpayer Compliance in study case at PT Kurniaputra Mandiri.

Table 10. Coefficient of Determination
Test According to Ghozali (2021:147), the coefficient of determination (R) essentially measures how far the model's ability is to explain variations in the dependent variable. The R value ranges between zero and one, where the smaller R2, the ability of the independent variables to explain variations in the dependent variable is very limited. On the contrary. The larger R2, the independent variables provide almost all the information needed to predict variations in the dependent variable.

Model	R	R Square	Adjusted R Square
1	0,773	0,597	0,567

The results of the analysis show that the R Square value is 6,597, which means that 59,7% of the Taxpayer Compliance variable can be explained by the E-Tax System (X_1) and Tax Socialization (X_2) variables. Meanwhile, the remaining 40,3% of the Taxpayer Compliance variable can be explained by other variables not examined in this research such as tax rates, tax sanctions, and tax audits.

DISCUSSION

E-Tax System on Taxpayer Compliance
Based on partial test results about the effect of the E- Tax System, the T count value obtained is 0,499 < T table 2,048 and the significance level of 0,122 > 0,05, which means that the E-Tax System has no effect and is not significant on Taxpayer Compliance in study case at PT Kurniaputra Mandiri. Thus, H_1 is rejected. The results of this study are in line with previous research conducted by Mimi, et al (2022), in the study titled "Influence Service, Supervision and Inspection Against Taxpayer Compliance Corporate Taxpayer Compliance Moderated Digitalization Administration Taxation".

Tax Socialization on Taxpayer Compliance

Based on partial test results about the effect of Tax Socialization, the T count value obtained is 2.964 > T table 2,048 and the significance level is 0,006 < 0,05, which means that Tax Socialization has a significant effect on Taxpayer Compliance in study case at PT Kurniaputra Mandiri. Thus, H_2 is accepted. The results of this research are in line with previous research conducted by Handayani, et al (2022), in the study titled "The Effect of Taxpayer Understanding, Taxpayer Awareness Tax, Efilling Implementation, and Taxation Socialization on Personal Taxpayer Compliance Kpp Pratama Cimanggis".

E-Tax System and Tax Socialization on Taxpayer Compliance
Based on simultaneous test results regarding the effect of the E-Tax System and Tax Socialization, the F count value obtained is 20,019 > F table value 3,35 with a sig value of 0,000 < 0,05, which means that E-Tax System and Tax Socialization have a significant effect on Taxpayer Compliance in study case at PT Kurniaputra Mandiri. Thus, H_3 is accepted. The results of this study are in line with previous research conducted by Handayani, et al (2022), in the study titled "The Effect of Taxpayer Understanding, Taxpayer Awareness Tax, Efilling Implementation, and Taxation Socialization on Personal Taxpayer Compliance Kpp Pratama Cimanggis".

CONCLUSION

The research results show that partially, the variable E-Tax System has no effect on Taxpayer Compliance in study case at PT Kurniaputra Mandiri. The research results also show that Tax Socialization has a significant effect on Taxpayer Compliance in study case at PT Kurniaputra Mandiri. Simultaneously, the E-Tax System and Tax Socialization have a significant effect on Taxpayer Compliance in study case at PT Kurniaputra Mandiri. According to this study, we can conclude that if Tax Socialization be conducted more frequently, Taxpayer Compliance can be increased. Based on the results of the coefficient of determination test, it is concluded that the E-Tax System and Tax Socialization can define the lingkage with Taxpayer Compliance. In addition, apart from the E-Tax System and Tax Socialization variables, Taxpayer Compliance can also be influenced by variables not examined in this research, such as tax rates, tax sanctions and tax audits.

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