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The Effect of E-Filling Application and Tax Knowledge on Taxpayer Satisfaction (Case Study at PT Sumatra Palm Raya)

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ABSTRACT

This study aims to determine whether E-Filling and Taxation Knowledge have a significant effect on Taxpayer Satisfaction (Case Study at PT Sumatra Palm Raya). This research uses quantitative data methods and data sources come from primary data. The population in this study is all employees working at PT Sumatra Palm Raya as many as 36 employees. The sample in this study was permanent employees who had NPWP who worked at PT Sumatra Palm Raya totaling 30 respondents using purposive sampling data collection techniques. Data analysis and testing consists of validity tests, reliability tests, descriptive statistics, classical assumption tests, multiple linear regression analysis, partial (t tests) and simultaneous hypothesis tests (F tests), and determination coefficient tests. The results of this study show that the Application of E-Filling has a significant partial effect on Taxpayer Satisfaction with a calculated t value of 2,144 > T table 2,048. Taxation Knowledge has no effect and is not significant on Taxpayer Satisfaction with a calculated t value of 1.963 < T table 2.048. The application of E-Filling and Taxation Knowledge have a significant effect simultaneously on Taxpayer Satisfaction with a calculated F value of 8.772 > an F table value of 3.35 and a regression coefficient value of 34.9%.

Keywords: Application of E-Filling, Tax Knowledge, and Taxpayer Satisfaction.

INTRODUCTION

Taxes are the most important part of state revenue, because the country's largest source of revenue comes from taxes. Taxes make many major contributions to economic development in Indonesia and are the most important source of funds for national financing. The importance of tax management is a priority for the Indonesian government, so many efforts and changes have been made by the Directorate General of Taxes (DGT) to maximize tax revenue. The higher the satisfaction of taxpayers, the state revenue from the tax sector will increase.

The factor that affects the satisfaction of Taxpayers is E-Filling. The Directorate General of Taxes (DGT) made changes to make it easier for taxpayers to report their obligations using the E-Filling facility. With the implementation of E-Filling, Taxpayers feel easy and satisfied in submitting Notification Letters (SPT) online without having to go to the Tax Service Office and E-Filling can be used anywhere and anytime so that it becomes more efficient and effective.

Another factor that affects taxpayer satisfaction is taxation knowledge. The tax system in Indonesia establishes a Self Assessment System, where taxpayers are entrusted to register, calculate, deposit, and report taxes. Taxation knowledge for Taxpayers is very

important, because Taxpayers must know the tax system, tax rates, and applicable tax sanctions. If the Taxpayer has high taxation knowledge, the higher the level of satisfaction of the Taxpayer in paying taxes.

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LITERATURE REVIEW

Taxpayer Satisfaction

According to Rahayu (2020:160), Taxpayer Satisfaction is a condition where taxpayer expectations are met very well by the services provided by DGT. Quality service in accordance with taxpayer expectations will make it easier for taxpayers to carry out their tax obligations. According to Rahayu (2020:160), Taxpayer Satisfaction Indicators are as follows :

1. There are positive recommendations by the Taxpayer to others.
2. No Taxpayer complaints after service is received.
3. Service according to Taxpayer expectations.

Application of E-Filling

According to Rahayu (2020:156), the E-Filling Application is one of the applications developed by DGT in order to improve the quality of service to taxpayers in the field of information and communication technology. The E-Filling application is an on-line application used by Taxpayers in submitting electronic tax returns (E-SPT) to DGT through the official DGT web site, with prior registration to obtain E-FIN. Because it is through an on-line system so that it is real time for DGT as an information destination. According to Rahayu (2020:157), E-Filling Indicators are as follows :

1. Ease of submitting E-SPT.
2. Can be accessed anytime.
3. If delivered at the time of maturity is when the holiday is considered delivered on time.
4. Accessible anywhere by Taxpayers.
5. Verification of receipt of E-SPT from DGT which is personal and confidential.
6. There is proof of receipt of E-SPT from DGT submitted in real time after verification is carried out by the Taxpayer.
7. Paperless (does not use print out).

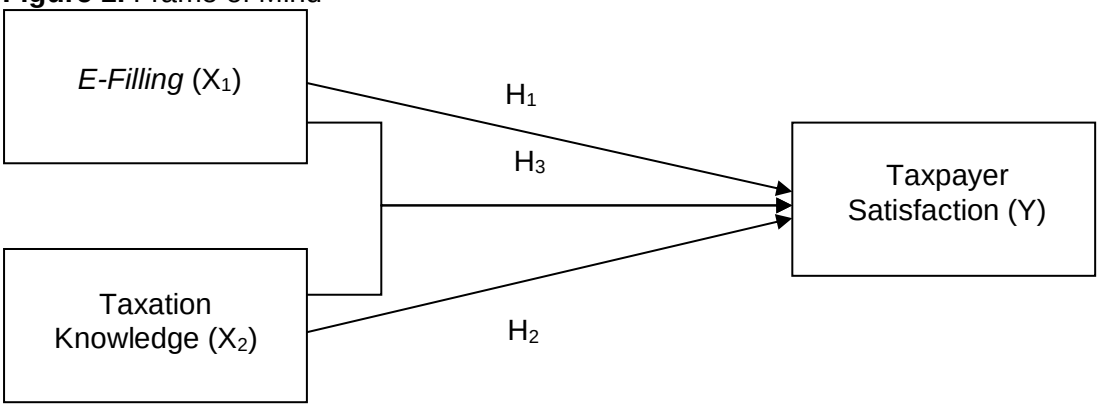
Taxation Knowledge

Taxation knowledge is the most basic thing that must be possessed by taxpayers because without knowledge about taxes, taxpayers are difficult in carrying out their tax obligations. According to Rahayu (2017:33), Tax Knowledge is knowledge to carry out tax administration, such as calculating taxes owed or filling out notification letters, reporting notification letters, understanding tax collection provisions and other things related to tax obligations. According to Rahayu (2017:34), Tax Knowledge Indicators are as follows :

1. The last educational background he had.
2. Knowledge of tax regulations.
3. Knowledge of tax sanctions.

The following framework will be used in this study as follows :

Figure 1. Frame of Mind



The hypothesis in this study is as follows :

H_1 : The implementation of E-Filling has a significant effect on Taxpayer Satisfaction (Case Study at PT Sumatra Palm Raya).

H_2 : Taxation Knowledge has a significant effect on Taxpayer Satisfaction (Case Study at PT Sumatra Palm Raya).

H_3 : The application of E-Filling and Taxation Knowledge have a significant effect on Taxpayer Satisfaction (Case Study at PT Sumatra Palm Raya).

RESEARCH METHOD

This research was conducted at PT Sumatra Palm Raya company on Jalan Timor No. 191, Kel. Gang Buntu, East Medan District, Medan City, 20234 from 04 to 10 October 2023. This research was conducted with quantitative methods by distributing questionnaires online via google form containing question items related to research variables with a Likert measurement scale of 1-5 with the following information

1. Strongly Disagree (STS) with Likert scale 1
2. Disagree (TS) with Likert scale 2
3. Neutral (N) with Likert scale 3
4. Agree (S) with likert scale 4
5. Strongly Agree (SS) with Likert scale 5

The data source in this study used primary data. The population in this study is all permanent employees working at PT Sumatra Palm Raya as many as 36 employees. The data collection technique used was purposive sampling with the sample in this study being permanent employees who had NPWP working at PT Sumatra Palm Raya as many as 30 respondents.

Analysis and testing consists of :

1. Test Validity
   According to Priyanto (2018:21), the item validity test is used to find out how careful an item is in measuring what it wants to measure. Significance testing was performed with criteria using r table at significance level 0.05 with a 2-sided test. If the positive values and r count > r of the table, the item can be declared valid. If r counts < r table, the item is declared invalid.
2. Reliability Test
   According to Priyanto (2018:25), the Reliability Test is used to determine the mockery or consistency of measuring instruments that usually use questionnaires. The Reliability Test is a valid item only and to determine whether the instrument is reliable or not uses the 0.6 limitation.

3. Descriptive Statistics
   According to Sujarweni, et al. (2019:29), Descriptive Statistics is a data processing model that aims to describe various data characteristics such as mean, median, mode, quartile, variance, standard deviation, minimum and maximum values, and graphs.

4. Test Classical Assumptions
   a. Normality Test
      According to Purnomo (2016:174), the Normality Test is used to test whether the residual value resulting from regression is normally distributed or not.
   b. Heteroscedasticity Test
      According to Priyanto (2018:136), the Heteroscedasticity Test is a condition where in the regression model there is an inequality of variance from residual in one observation to another where a good regression model is that heteroscedasticity does not occur.
   c. Multicollinearity Test
      According to Priyanto (2018:134), the Multicollinearity Test is a condition in which a regression model finds a perfect or near-perfect correlation between independent variables where a good regression model should not have a perfect or near-perfect correlation between independent variables.

5. Multiple Linear Regression Analysis
   According to Priyanto (2018:107), Multiple Linear Regression Analysis is an analysis to determine whether there is a partial or simultaneous significant influence between two or more independent variables on one independent variable with the following equation :

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

   Information :

Y	= Taxpayer Satisfaction
a	= Constant
b_1, b_2	= Regression coefficient
X_1	= E-Filling
X_2	= Taxation Knowledge
e	= Error percentage

6. Test the hypothesis
   a. t Test
      According to Priyanto (2018:121), the t test is used to determine whether or not the independent variable has a significant effect on the dependent variable with a signification level of 0.05 and a 2-sided test.
   b. F Test
      According to Priyanto (2018:119), Test F is used to determine whether simultaneously the independent variable has a significant effect or not on the dependent variable with a signification level of 0.05.
   c. Coefficient of Determination
      According to Sudana and Setianto (2018: 153), the Coefficient of Determination Test measures the proportion of variation in the dependent variable that can be explained by the independent variable in the regression model. The R^2 value will range from 0 to 1. The higher the R^2 value, the more reliable the regression model's ability to explain the dependent variable.

RESULTS

Table 1. Validity Test Results

No.	R count	R table	Description
X1 P1	0,535	0,361	Valid
X1 P2	0,698	0,361	Valid
X1 P3	0,470	0,361	Valid
X1 P4	0,430	0,361	Valid
X1 P5	0,497	0,361	Valid
X1 P6	0,616	0,361	Valid
X1 P7	0,410	0,361	Valid
X1 P8	0,428	0,361	Valid
X1 P9	0,737	0,361	Valid
X1 P10	0,674	0,361	Valid
X1 P11	0,605	0,361	Valid
X1 P12	0,606	0,361	Valid
X1 P13	0,742	0,361	Valid
X1 P14	0,590	0,361	Valid
X2 P1	0,505	0,361	Valid
X2 P2	0,740	0,361	Valid
X2 P3	0,757	0,361	Valid
X2 P4	0,672	0,361	Valid
X2 P5	0,893	0,361	Valid
X2 P6	0,705	0,361	Valid
Y P1	0,539	0,361	Valid
Y P2	0,614	0,361	Valid
Y P3	0,722	0,361	Valid
Y P4	0,426	0,361	Valid
Y P5	0,716	0,361	Valid
Y P6	0,718	0,361	Valid

Data source: Data Processing Results, 2023

The results of the analysis showed a validity coefficient ranging from 0.410 to 0.893 while the r value of the table with a signification level of 0.05 for the sample number of 30 respondents was 0.361. It can be seen that the coefficient of validity of all question items is greater than the r value of the table. Based on these results, it can be concluded that the questions used in the research variables are valid.

Table 2. Reality Test Results

Variable	*Cronbach's Alpha*	Description
Application of E-Filling	0,819	Reliabel
Tax Knowledge	0,782	Reliabel
Taxpayer Satisfaction	0,678	Reliabel

Data source: Data Processing Results, 2023

The results of the analysis showed that the independent variable and the dependent variable had a Cronbach's Alpha value above 0.6. Based on these results, it can be concluded that all instruments are reliable so that they can be used to conduct research.

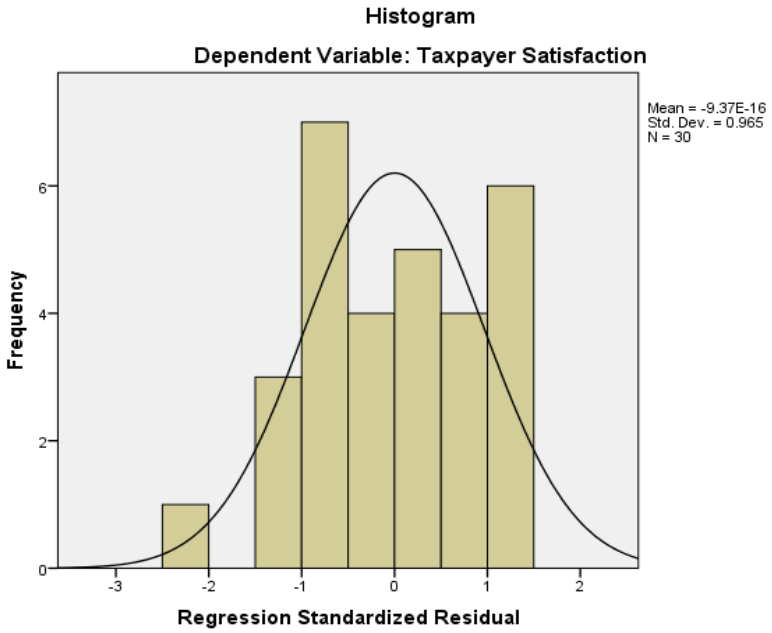
Table 3. Descriptive Statistical Test Results

Variable	N	Min.	Max.	Mean	Std. Deviation
Application of E-Filling	30	48	70	63,03	4,916
Tax Knowledge	30	16	30	24,87	3,137
Taxpayer Satisfaction	30	19	30	25,10	2,168

Data source: Data Processing Results, 2023

The results of the analysis showed that the number of data used was 30 who were permanent employees of PT Sumatra Palm Raya. The E-Filling Application Variable (X_1) with a minimum value of 48 and a maximum value of 70 has an average of 63.03 and a data distribution rate of 4.916. The Taxation Knowledge Variable (X_2) with a minimum value of 16 and a maximum value of 30 has an average of 24.87 and a data distribution rate of 3.137. The variable Taxpayer Satisfaction (Y) with a minimum value of 19 and a maximum value of 30 has an average of 25.10 and a data distribution rate of 2.168.

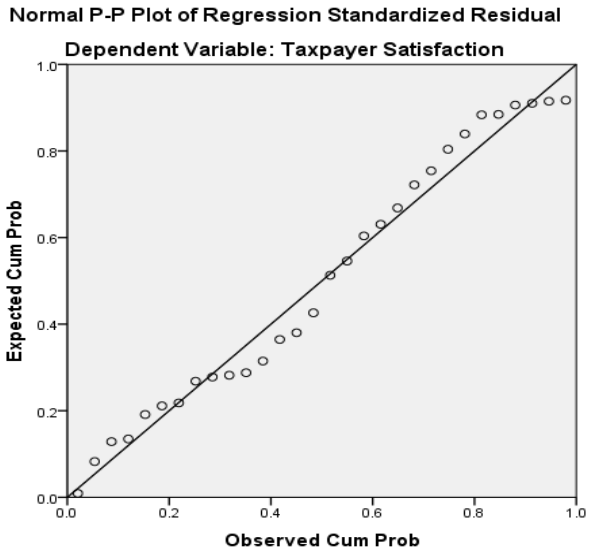
Figure 2. Normality Test Results (Histogram Graph)



Data source: Data Processing Results, 2023

Based on the figure above, it can be explained that the data forming a curve line tends to be symmetrical with respect to the mean (U). The results of this test show that the data is normally distributed.

Figure 3. Normality Test Results (*Normality Probability Plot*)



Data source: Data Processing Results, 2023

Based on the image above, it can be explained that the data spreads out following a diagonal line. The results of this test show that the data is normally distributed.

Table 4. Normality Test Results (Kolmogorv Smirnov)

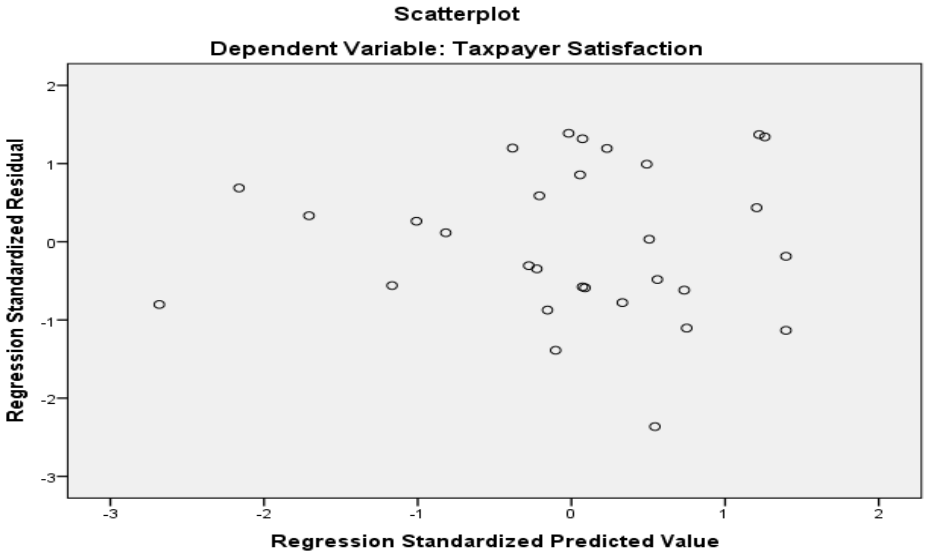
		Unstandardized Residual
N		30
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	2,03791277
Most Extreme Differences	Absolute	,092
	Positive	,091
	Negative	-,092
Test Statistic		,092
Asymp. Sig. (2-tailed)		.200[c,d]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.

Data source: Data Processing Results, 2023

Based on the results of the normality test with the Kolmogorov-Smirnov test, an Asymp value is obtained. Sig (2-tailed) is 0.200. So it can be concluded that the regression equation model is normally distributed because of the Asymp value. Sig (2-tailed) is greater than an alpha value of 0.05.

Figure 4. Heteroscedasticity Test Results



Data source: Data Processing Results, 2023

Based on the figure 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 or homokedasticity.

Table 5. Multicollinearity Test Results

Variable	*Tolerance*	VIF
Application of E-Filling	0,731	1,369
Tax Knowledge	0,731	1,369

Data source: Data Processing Results, 2023

Based on the table above, the VIF value of 1.369 < 10 and the Tolerance value of 0.731 > 0.1, it can be concluded that the independent variables of E-Filling Application (X_1) and Taxation Knowledge (X_2) do not experience multicollinearity.

Table 6. Multiple Linear Regression Analysis Results

Model		*Unstandardized Coefficients*		*Standardized Coefficients Beta*
		B	Std. Error	
1	(Costant)	5,349	5,077	
	Application of E-Filling	0,200	0,093	0,376
	Tax Knowledge	0,287	0,146	0,344

Data source: Data Processing Results, 2023

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

Taxpayer Satisfaction = 5.349 + 0.200 Application of E-Filling + 0.287 Taxation Knowledge + e

The results of the analysis of constant (a) of 5.349 show that if the variables of Application of E-Filling (X_1) and Taxation Knowledge (X_2) are 0 or none, then the value of Taxpayer Satisfaction has increased by 5.349 units. The regression coefficient of the E-Filling Application variable of 0.200 shows that if the value of other independent variables is 0

or fixed and the Application of E-Filling increases by 1 unit, then the value of Taxpayer Satisfaction will increase by 0.200 units. The regression coefficient of the Taxation Knowledge variable of 0.287 shows that if the value of other independent variables is 0 or fixed and Taxation Knowledge increases by 1 unit, then the value of Taxpayer Satisfaction will increase by 0.287 units.

Table 7. Test Results t

Confficients[a]

Model		*t*	*Sig.*
1	(Constant)	1,054	0,301
	Application of E-Filling	2,144	0,041
	Tax Knowledge	1,963	0,060

Data source: Data Processing Results, 2023

The table t value for 30 respondents, a = 0.05 with a two-way test is 2.048.

The results of the analysis show that the variable of E-Filling Application (X_1) has a calculated T of 2.144 > T table of 2.048 with a sig value of 0.041 < 0.05, it can be concluded that the Application of E-Filling has a significant partial effect on Taxpayer Satisfaction (Case Study at PT Sumatra Palm Raya). The Taxation Knowledge Variable (X_2) has a calculated T of 1.963 < T table 2.048 with a sig value of 0.060 > 0.50, it can be concluded that Taxation Knowledge has no effect and not partially significant to Mandatory Satisfaction (Case Study at PT Sumatra Palm Raya).

Table 8. F Test Results

ANOVA[a]

Model		*F*	*Sig.*
1	*Regression*	8,772	0,001
	Residual		
	Total		

Data source: Data Processing Results, 2023

The F value of the table for 30 respondents, a = 0.05 is 3.35.

The results of the analysis show that the F value is calculated at 8.772 > the F table value is 3.35 with a sig value of 0.001 < a value of 0.05, it can be concluded that the Application of E-Filling (X_1) and Taxation Knowledge (X_2) have a significant effect simultaneously on Taxpayer Satisfaction (Case Study at PT Sumatra Palm Raya).

Table 9. Coefficient of Determination Test Results

Model Summary

Model	*R*	*R Square*	*Adjusted R Square*
1	0,628	0,394	0,349

Data source: Data Processing Results, 2023

The results of the analysis show that the R Square value is 0.349 which means that 34.9% of the Taxpayer Satisfaction variable can be explained by the variables of E-Filling Application (X_1) and Taxation Knowledge (X_2). While the remaining 65.1% of the Taxpayer Satisfaction variable can be explained by other variables that were not studied in this study such as compliance, tariffs, and tax sanctions.

DISCUSSION

Application of E-Filling to Taxpayer Satisfaction

Based on the partial test results on the effect of the Application of E-Filling, the calculation results show a calculated T value of 2.144 > T table of 2.048 and a significance level of 0.041 < 0.05 which means that the Application of E-Filling has a significant effect on Taxpayer Satisfaction (Case Study at PT Sumatra Palm Raya). Based on this, it can be concluded that H_1 is accepted. The results of this study are in line with previous research conducted by Ningsih, et al. (2019).

Tax Knowledge on Taxpayer Satisfaction

Based on the results of a partial test on the effect of Tax Knowledge, the calculation results show a calculated T value of 1.963 < T table of 2.048 and a significance level of 0.060 > 0.50 which means that Tax Knowledge has no effect and is not significant on Taxpayer Satisfaction (Case Study at PT Sumatra Palm Raya). Based on this, it can be concluded that H_2 is accepted. The results of this study are in line with previous research conducted by Handayani and Lie. (2021).

Application of E-Filling and Tax Knowledge to Taxpayer Satisfaction

Based on the results of simultaneous tests on the effect of the Application of E-Filling and Taxation Knowledge, the calculation results show a calculated F value of 8.772 > an F table value of 3.35 and a significance level of 0.001 < 0.05 which means that the Application of E-Filling and Taxation Knowledge has a significant effect on Taxpayer Satisfaction (Case Study at PT Sumatra Palm Raya). Based on this, it can be concluded that H_3 is accepted. The results of this study are in line with previous research conducted by Daud & Musdalifah (2019).

CONCLUSION

The results showed that partially, the variable of E-Filling Application had a significant effect on Taxpayer Satisfaction (Case Study at PT Sumatra Palm). The results also showed that Taxation Knowledge had no effect and was not significant on Taxpayer Satisfaction (Case Study at PT Sumatra Palm Raya). Simultaneously, the Application of E-Filling and Taxation Knowledge has a significant effect on Taxpayer Satisfaction (Case Study at PT Sumatra Palm Raya). Based on the results of the coefficient of determination test, it is known that the Application of E-Filling and Taxation Knowledge can explain the relationship with Taxpayer Satisfaction. In addition to the variables of E-Filling Application and Tax Knowledge, Taxpayer Satisfaction can also be influenced by variables that were not studied in this study, such as compliance, rates, and tax sanctions.

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