

THE EFFECT OF E-FILLING, TAX AWARENESS AND KNOWLEDGE ON SOUTH BATAM TAXPAYER COMPLIANCE

¹Mika Maranata Sitompul, ²Poniman

^{1,2} Fakultas Ilmu Sosial dan Humaniora, Universitas Putera Batam

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ABSTRACT

The level of taxpayer compliance at KPP Pratama Batam Selatan has experienced ups and downs but the level is still said to be quite far from the worst in 2018 to 2021. There are various factors that can affect taxpayer compliance including e-filing, awareness and tax knowledge. The purpose of this study is to test and evaluate partially and simultaneously whether e-filing, awareness and knowledge affect individual taxpayer compliance at KPP Pratama Batam Selatan. This type of research is quantitative with primary data sources obtained through questionnaires. The population in this study is all individual taxpayers (WPOP) in KPP South Batam which amounts to 353,613 taxpayers. The samples in this study used random sampling techniques and sample determination using slovin which amounted to 100 respondents. The results of the study partially showed that E-Filing has a significant effect on individual taxpayer compliance in KPP Pratama Batam Selatan, tax awareness has a significant effect on individual taxpayer compliance at KPP Pratama Batam Selatan, tax knowledge has a significant effect on individual taxpayer compliance at KPP Pratama Batam Selatan. Simultaneously, E-Filing, Tax Awareness and Taxation Knowledge simultaneously have a significant effect on individual taxpayer compliance at KPP Pratama Batam Selatan. The conclusion of the study is that H1 is accepted, H2 is accepted, H3 is accepted and H4 is accepted.

E-mail:

pb190810128@upbatam.ac.id
Ponimanlau@yahoo.co.id

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1. INTRODUCTION

Tax compliance that exists in every taxpayer becomes very important for the state because orderly and obedient society in its taxation will increase state income from the tax sector. In the absence of a sense of compliance from taxpayers, it is very difficult for the state to fund the government. Tax compliance can be seen from the comparison between the number of taxpayers and taxpayers who make payments in a timely manner.

A country's tax revenue can be influenced by taxpayer compliance, which means that if the taxpayer compliance rate increases, the tax revenue will also increase (Juliani, 2022).

Batam City is one of the cities in Indonesia that has tax potential because Batam city is a city that is geographically located in a strategic position between two countries, namely Malaysia and Singapore. The problem that occurs in Batam City is related to taxation, namely the discovery of taxpayers who do not comply with their obligations. This can be seen in the following table obtained from KPP Pratama Batam Selatan:

Table 1 Taxpayer Compliance Level in KPP Pratama Batam Selatan

Era	WPOP Registered	Number of Mandatory Reports	Number of Reports	Compliance Level
2017	268.982	51.174	54.288	106%
2018	283.327	54.591	49.258	90%
2019	259.043	64.398	53.500	83%
2020	346.894	69.467	52.788	75%
2021	353.613	67.957	56.117	82%

From the table above, it can be seen that the level of compliance of taxpayers in KPP Pratama Batam Selatan has experienced ups and downs but the level is still said to be quite far from the last year in 2018 to 2021. There are various factors that can affect taxpayer compliance including the modernization of the tax reporting system through e-filing, lack of awareness and knowledge of the obligations that a taxpayer must convey. These factors can also be influenced by various things such as the lack of educational knowledge obtained so that they do not comply with taxes.

E-Filing is a way of submitting tax returns that is carried out *online* and *in real time* through an application service provider (ASP). By using the *e-filing* system, taxpayers will find it easier to report their taxes. Taxpayers can report their tax obligations for 24 hours every day. Thus, even during holidays, taxpayers can report their tax returns. Taxpayers with busy reasons so that they cannot convey their obligation to report directly can report their tax returns so that this system will be very useful. In addition, the costs incurred from the use of paper and access to the tax office can be reduced by the presence of *such e-filing*. With *e-filing* that makes it easier for taxpayers, it will have an impact on taxpayer compliance. Research that states that *e-filing* affects taxpayer compliance is (Rustandi, 2021).

Awareness from taxpayers of their obligations in reporting their taxes is also the most important thing to increase taxpayer compliance rates. In general, taxpayers tend to avoid paying taxes and reporting them (Siregar, 2017). Research that states that taxpayer awareness affects taxpayer compliance includes, Juliani (2022).

Knowledge is indispensable to improve taxpayer compliance because with qualified knowledge, taxpayers can carry out their obligations as taxpayers so that the level of compliance increased (Siregar 2017). Research that states that taxpayer knowledge affects taxpayer compliance includes Mumu (2020).

The purpose of this study is to test and evaluate whether partially or simultaneously *E-Filing*, Tax Awareness, Taxation Knowledge affect the Compliance of Individual Taxpayers in KPP Pratama Batam Selatan.

2. LITERATURE REVIEW

A. Taxpayer Compliance

Taxpayer compliance is an obligation in the form of taxation and an obligation to be carried out where the conditions have been fulfilled by a taxpayer (Wahyudi, 2019). SPT (Notification Letter) which is submitted in a timely manner and calculated by itself in accordance with its provisions by the taxpayer can be said to have complied and obeyed. *Tax Consciouness* has a logical consequence for taxpayers, namely the willingness of taxpayers to contribute funds, by paying their tax obligations in a timely and appropriate amount.

B. E-Filing

E-filing is a tax reporting system in the form of tax returns that uses access to internet facilities without large costs and without going through other parties, which is made to provide convenience for taxpayers in making and submitting SPT reports so that they become faster, and cheaper (Sembiring, 2022). *E-filing* itself is carried out *online* and *in real time*, which means that if taxpayers will report their annual tax returns, the device used must always be connected to the internet network or known as *online*.

C. Tax Awareness

In the Indonesian dictionary, the state of a person that he knows feels and understands something that is his rightful obligation. Tax awareness is a condition of a person where he knows, understands and can carry out his obligations in accordance with the provisions in a civil and correct manner without expecting to get a return directly. According to Hendri (2016), in supporting state development, it is necessary to participate in the community as taxpayers in carrying out their obligations from the awareness that arises in them. With this form of awareness, taxpayers will not feel the loss because of the importance of taxes in this country. Taxes for the development of the country must be realized by the people because they will indirectly provide welfare to the people themselves.

D. Tax Knowledge

Tax knowledge is the ability obtained by taxpayers in the form of knowledge about taxation so that they understand tax obligations and can avoid sanctions that cause losses (Ermawati, 2018). Tax knowledge is tax information that is a reference for taxpayers to act, make decisions and carry out strategies related to the implementation of tax rights and obligations (Sherina, 2021).

E. Frame of Mind

The frame of mind is the rationale of research compiled from the basis of facts, observations, and literature studies (Ditamei 2022). The following is a frame of mind in the form of an image/scheme:

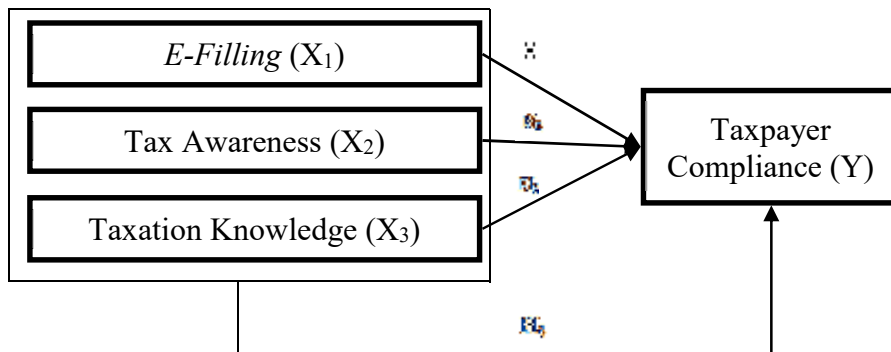


Figure 1 Frame of Mind

F. Research Hypothesis

- H₁: *E-Filing* has a significant effect on the compliance of Wajib Pinvite private people at KPP Pratama South Batam.
- H₂: Tax awareness has a significant effect on individual taxpayer compliance at KPP Pratama Batam Selatan.
- H₃: Tax knowledge has a significant effect on individual taxpayer compliance in KPP Pratama Batam Selatan.
- H₄: *E-Filing*, Tax Awareness and Taxation Knowledge simultaneously affect the Compliance of Wajib Pinvites Individuals at KPP Pratama South Batam.

3. METHOD

The type in this study is quantitative. Quantitative research is research conducting systematic investigations to examine a phenomenon by collecting data that can be measured using statistical, mathematical and computational sciences (Ghozali, 2018).

The data source in this study uses data sourced from the subject of the study, namely individual taxpayers. The data obtained in the study is the distribution of questionnaires that will be filled out by each respondent who answers. The source of this research data can be said to be of the primary data type because the primary data is data obtained by the researcher himself.

The technique used to obtain this research data uses the help of *google form* to spread the questionnaire so that it will make it easier for researchers. The population in this study is all individual taxpayers (WPOP) in KPP South Batam which amounts to 353,613 taxpayers. The type of sample in this study is *random sampling technique*. The *random sampling* technique is a sampling technique that is chosen to be used as research data by providing opportunities evenly to the population. Selected samples from the population will be randomized evenly to avoid the occurrence of error deviations. The total sample was 100 respondents. The analysis used is multiple linear regression, hypothesis test and determination analysis (R²).

4. RESULTS AND DISCUSSION

A. Multiple Linear Regression Analysis

Multiple linear regression testing was used to determine the influence between several independent variables on the dependent variable (Y) (Ghozali 2018). From this test, it can be explained how much it affects between one variable and another. The following are the test results:

Table 2 Multiple Linear Regression

Type	Coefficients ^a			
	Unstandardized Coefficients	Standardized Coefficients	t	Sig.

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	B	Std. Error	Beta		
1 (Constant)	3.856	1.386		2.781	.007
E-Filing	.191	.065	.261	2.916	.004
Tax Awareness	.267	.059	.446	4.508	.000
Tax Knowledge	.171	.086	.211	1.996	.049

a. Dependent Variable: Taxpayer Compliance

In the multiple linear regression test above, it can be explained that:

1. The constant value is 3,856 and the positive which indicates a positive influence between independent and dependent variables and means that if E-Filing (X1), Tax Awareness (X2) and Taxation Knowledge (X3) are worth 0 or do not change, the Taxpayer Compliance value is 3,856.
2. The value of the regression coefficient for the positive E-Filing variable (X1) is 0.191. The value shows a positive influence between the E-Filing variable and Taxpayer Compliance. This means that if the E-Filing variable increases by 1 unit, then Taxpayer Compliance will increase by 0.191. Assuming that the other variables are fixed or constant.
3. The value of the regression coefficient for the positive Tax Awareness variable (X2) is 0.267. The value shows a positive influence between the variables of Tax Awareness and Taxpayer Compliance. This means that if the Tax Awareness variable increases by 1 unit, then Taxpayer Compliance will increase by 0.267. Assuming that the other variables are fixed or constant.
4. The value of the regression coefficient for the Taxation Knowledge variable (X3) is positive 0.171. The value shows a positive influence between the variables of Tax Knowledge and Taxpayer Compliance. This means that if the Tax Knowledge variable increases by 1 unit, then Taxpayer Compliance will increase by 0.171. Assuming that the other variables are fixed or constant.

B. t-test (Partial)

According to Ghozali (2018), t-statistical testing is used to test the effectiveness of various free variables used in individual studies in explaining partially bound variables. The following are the results of partial hypothesis testing:

Table 3 t test (Partial)

Type	Coefficients ^a				
	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	Std. Error	Beta	t	
1 (Constant)	3.856	1.386		2.781	.007
E-Filing	.191	.065	.261	2.916	.004
Tax Awareness	.267	.059	.446	4.508	.000
Tax Knowledge	.171	.086	.211	1.996	.049

a. Dependent Variable: Taxpayer Compliance

From the table above, it can be explained that:

1. The t-count value for the *E-Filing* variable (X1) of 2.916 is greater than the table t of 1.984, and also the probability value (Signification) of 0.004 is less than 0.05. Thus, it can be interpreted that the variable *E-Filing* (X1) has a significant effect on Taxpayer Compliance (Y). Then H₁ is accepted.
2. The t-count value for the Tax Awareness variable (X₂) of 4.508 is greater than the table t of 1.984, and also the probability value (Signification) of 0.000 is less than 0.05. Thus, it can be interpreted that the variable Tax Awareness (X₂) has a significant effect on Taxpayer Compliance (Y). Then H₂ is accepted.
3. The t-count value for the Taxation Knowledge variable (X₃) of 1.996 is greater than the table t of 1.984, and also the probability value (Signification) of 0.049 is less than 0.05. Thus, it can be interpreted that the variable Tax Knowledge (X₃) has a significant effect on Taxpayer Compliance (Y). Then H₃ is accepted.

C. Test F (Simultaneous)

The F (Simultaneous) test is a test performed jointly to see if the entire variable X has a concurrent effect on the variable Y (Ghozali, 2018). The following are the results of simultaneous testing:

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Table 4 F Tests (Simultaneous)

ANOVA ^a					
Type	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	872.327	3	290.776	85.516	,000 ^b
Residual	326.423	96	3.400		
Total	1198.750	99			

a. Dependent Variable: Taxpayer Compliance

b. Predictors: (Constant), Taxation Knowledge, E-Filing, Taxation Awareness

From the table above, it can be explained that for simultaneous testing, a calculated F value of 85,516 is greater than F table 3.09 and a significant value of F of 0.00 is smaller than 0.05. Then H_4 is accepted. This means that *the variables E-Filing* (X_1), Tax Awareness (X_2) and Tax Knowledge (X_3) simultaneously have a significant effect on Taxpayer Compliance (Y).

Discussion

Effect of E-filing on Taxpayer Compliance

The variable *E-Filing* (X_1) t-count value of 2.916 is greater than t table by 1.984, and also the probability value (Signification) of 0.004 is less than 0.05. Thus, it can be interpreted that *E-Filing* has a significant effect on individual taxpayer compliance in KPP Pratama Batam Selatan. Then H_1 is accepted. The results of this study are the same as the results of a study conducted by Rustandi (2021) which states that *E-Filing* has a significant effect on individual taxpayer compliance.

E-Filing can have a significant effect on individual taxpayer compliance because the *E-Filing* system is a system developed by the ministry of finance so that people as taxpayers can easily report their tax obligations (Suwardi 2020). With this convenience, taxpayers comply with taxation.

Effect of Tax Awareness on Taxpayer Compliance

The Tax Awareness Variable (X_2) t-count value of 4.508 is greater than the table t of 1.984, and also the probability value (Signification) of 0.000 is less than 0.05. Thus, it can be interpreted that tax awareness has a significant effect on individual taxpayer compliance in KPP Pratama Batam Selatan. Then H_2 is accepted. The results of this study are the same as the results of a study conducted by Juliani (2022) which states that Tax Awareness has a significant effect on individual taxpayer compliance.

Tax awareness can have a significant effect on individual taxpayer compliance because of the awareness of the form of desire of the taxpayer owned by each taxpayer to intend to carry out obligations taxation so that if every taxpayer has tax awareness, the level of compliance will also increase (Merliyana 2017). Conversely, if the taxpayer does not have awareness, the taxpayer's compliance level will also not increase. Therefore, tax awareness has a very positive role in taxpayer compliance.

Effect of Tax Knowledge on Taxpayer Compliance

The Taxation Knowledge Variable (X_3) t-count value of 4.508 is greater than the table t of 1.996, and also the probability value (Signification) of 0.049 is less than 0.05. Thus, it can be interpreted that tax knowledge has a significant effect on individual taxpayer compliance in KPP Pratama Batam Selatan. Then H_3 is accepted. The results of this study are the same as the results of a study conducted by Mumu (2020) which stated that Tax Knowledge has a significant effect on individual taxpayer compliance.

Taxation Knowledge can have a significant effect on individual taxpayer compliance because if the taxpayer has the knowledge of how important taxation is to the government then a taxpayer will be more obedient to his obligations as a taxpayer (Primary 2020). The higher the taxpayer's knowledge of his obligations, the more compliance will increase. Therefore, tax knowledge has a very positive role in taxpayer compliance.

Effect of E-filing, Tax Awareness and Tax Knowledge on Taxpayer Compliance

The test simultaneously obtained a calculated F value of 85.516 greater than f table 3.09 and a significant value of F of 0.00 smaller than 0.05. Then H_4 is accepted. This means that *E-Filing*, Tax Awareness and Taxation Knowledge simultaneously have a significant effect on individual taxpayer compliance di KPP Pratama Batam Selatan.

E-filing makes it easier for taxpayers to carry out their obligations because with this system, taxpayers do not need to go to the tax service office anymore to report their taxes. The awareness of

taxation that exists in taxpayers will also have an influence on their compliance because taxpayers are aware of the importance of taxes to the government. Tax knowledge in the form of knowledge possessed by taxpayers will make taxpayers to comply with their obligations. Thus, the higher the level of *use of E-filing*, the level of awareness and knowledge level of taxpayers, the compliance of taxpayers will also increase.

5. CONCLUSION

E-Filing has a significant effect on individual taxpayer compliance at KPP Pratama Batam Selatan. Then H1 is accepted. Tax awareness has a significant effect on individual taxpayer compliance at KPP Pratama Batam Selatan. Then H2 is accepted. Tax knowledge has a significant effect on individual taxpayer compliance at KPP Pratama Batam Selatan. Then H3 is accepted. E-Filing, Tax Awareness and Taxation Knowledge simultaneously have a significant effect on individual taxpayer compliance at KPP Pratama Batam Selatan.

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