

## ANALYSIS OF THE EFFECTS AND ADVANTAGES OF E-SPT AND E-FILING IMPLEMENTATION ON TAXPAYER KNOWLEDGE AND COMPLIANCE

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### ABSTRACT

As the primary source of state revenue, taxes finance infrastructure and public services. The Indonesian government implements information technology innovations such as E-SPT and E-Filing in the taxation system. Modernizing taxation with an electronic system is anticipated to improve tax collection and taxpayer conformance. Prior research demonstrates the significance of taxpayer awareness and compliance with this system. This study seeks to assess taxpayers' use of and compliance with e-SPT and e-Filing. Frequently occurring issues with tax payments can impede the tax collection process. This research is essential for enhancing the efficacy of the tax administration system and taxpayer compliance. The results demonstrate that e-SPT and e-filing have a significant impact on taxpayer compliance, both individually and concurrently.

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## 1. INTRODUCTION

Tax is one of the main sources of state revenue to finance various development activities and public services. To ensure the implementation of effective and efficient tax collection, the government continues to make efforts to improve the tax administration system. In the era of digitalization and the rapid development of information technology, the Indonesian government has also launched innovations in the taxation system, namely E-SPT (Electronic Annual Return) and E-Filing (Electronic Filing). [1]–[3].

Modernization Taxation by using information technology based on existing e-systems such as e-registration, e-billing, e-SPT, and e-filing is expected to increase a more effective control mechanism supported by the application of a code of ethics for the directorate general of tax officials that regulates behavior supervisor in carrying out the task [4]. The aim of updating the tax system with the addition of an e-system is expected to increase tax compliance and increase public confidence in tax administration, as well as high productivity of tax officials. While the purpose of using information technology in taxation is to save time, easy, and accurate [5]–[12]. The use of information technology in taxation is expected to improve services to taxpayers and increase the level of taxpayer compliance in reporting payments and reporting taxes.

Some previous research [13]–[15] shows that E-SPT and E-Filing are two electronic systems used by taxpayers to report and pay taxes electronically. E-SPT is a system that allows taxpayers to fill out and submit Annual Tax Returns (SPT) online, while E-Filing is a system that allows taxpayers to send tax files and documents electronically. Other research [16] explained the need to analyze the impact and benefits of implementing E-SPT and E-Filing on taxpayer knowledge and compliance. In the context of taxation, knowledge of taxpayers about tax procedures and obligations is very important so that they can fulfill their tax obligations in a timely manner. In addition, taxpayer compliance in reporting and paying taxes also has a significant impact on the success of the state tax system [17].

The importance of this research lies in the need to evaluate the effectiveness of implementing E-SPT and E-Filing in increasing taxpayer knowledge and compliance [18], [19]. With a better understanding of the impacts and benefits of these two systems, the government can make the necessary improvements and

enhancements to ensure that the tax administration system runs well and taxpayers fulfill their tax obligations properly.[20], [21].

This study aims to determine the level of use of e-SPT and e-Filing, the level of taxpayer compliance, namely the timeliness of reporting taxes using e-SPT and e-Filing and taxpayer compliance before and after the implementation of e-SPT and e-Filing. As was the case at the Ruteng Pratama Tax Office, e-SPT and e-Filing have also begun to be implemented. In order to achieve the tax revenue target which is always increasing from year to year, the government does not only conduct counseling about taxes. The government must also have a program to facilitate taxpayers in carrying out their tax obligations, so that they can meet the revenue target. The target of tax revenue can be achieved, if it is supported by tax facilities and taxpayer compliance in paying their obligations. The use of e-SPT and e-Filing is intended so that all work processes and tax services run well, smoothly, accurately and make it easier for taxpayers to carry out their tax obligations, so that taxpayer compliance is expected to increase. However, there are several problems that often occur in the tax payment process which affect the non-smoothness of the tax collection process including administration input errors by taxpayers, taxpayers who feel they do not need to report their taxes or do not report other income and also payments that are tight or exceed the deadline. last tax payment so that taxpayer compliance is expected to increase. However, there are several problems that often occur in the tax payment process which affect the non-smoothness of the tax collection process including administration input errors by taxpayers, taxpayers who feel they do not need to report their taxes or do not report other income and also payments that are tight or exceed the deadline. last tax payment so that taxpayer compliance is expected to increase. However, there are several problems that often occur in the tax payment process which affect the non-smoothness of the tax collection process including administration input errors by taxpayers, taxpayers who feel they do not need to report their taxes or do not report other income and also payments that are tight or exceed the deadline. last tax payment

## 2. LITERATURE REVIEWS

### E-SPT and E-Filing

E-SPT stands for Electronic SPT Data Receiving and Processing System. E-SPT is an electronic system used in Indonesia to receive and process Tax Returns (SPT) submitted by taxpayers. In the context of taxation in Indonesia, SPT is a document that contains reports on income, deductions, and the amount of tax that must be paid by taxpayers to the Directorate General of Taxes (DGT).[13]. Prior to E-SPT, taxpayers had to fill in SPT manually and send it to the DGT in physical form. However, with the existence of the E-SPT, the process of filling out and sending SPT can be done electronically through a system provided by the DGT. Taxpayers can access the E-SPT through the DGT's official website or through the application provided[22], [23]. With E-SPT, taxpayers can fill out SPT online, upload the required supporting documents, and send them directly to the DGT. This system also allows DGT to conduct electronic inspection of submitted SPT. E-SPT has several advantages, including time and cost efficiency, reducing the risk of data input errors, making it easier for taxpayers to access information related to taxation, and increasing transparency and security in the tax process.

E-filing, or Electronic Filing, is the process of submitting tax documents electronically through a digital system provided by the tax authorities. In the context of taxation, e-filing is a method of filing tax returns (SPT) or other tax documents through electronic media, such as tax applications or portals connected to the tax authorities.[14]. By using e-filing, taxpayers can fill out and send SPT online without the need to go through the manual filling process and sending physical documents to the tax office. Taxpayers can access the e-filing system provided by the tax authority through the official website or application that has been determined[15], [24]. Through e-filing, taxpayers can fill in the required information in the SPT by using the electronic form provided by the system. After completing the filling, the taxpayer can send the SPT electronically directly to the taxation authority. The main advantage of e-filing is time and cost efficiency. The use of e-filing eliminates the need to print, send, and process physical documents, thereby reducing paper and document delivery costs. In addition, e-filing can also speed up the verification process and data processing by the tax authorities.

### Taxpayer

Taxpayers refer to individuals or entities that have a legal obligation to pay taxes to the government[25]. A taxpayer is a person or organization that has income, assets, or carries out certain transactions that are subject to tax in accordance with the provisions of the tax law in that country[17], [26], [27]. In general, taxpayers are divided into two categories:

1. Personal taxpayer: Refers to an individual who has income and/or assets that are subject to tax. This includes salaried workers, retirees, individual entrepreneurs, professionals, and so on[28]–[31]. Personal taxpayers are usually required to file a Tax Return (SPT) and pay income tax in accordance with applicable regulations.
2. Corporate taxpayer: Refers to a company, business entity, or other legal entity that has income or carries out profitable economic activities. Corporate taxpayers are usually required to file corporate tax returns and pay corporate or corporate taxes in accordance with the provisions in force in that country[32].

The role of taxpayers is very important in the taxation system because of their contribution to government funding to carry out various programs and public activities. Through tax payments, taxpayers contribute to infrastructure development, public services, health, education, and various other sectors managed by the government.

### 3. METHOD

This study employs descriptive analysis by first collecting the required data, then processing each existing data in such a way that the data obtained becomes simpler, and then analyzing the data again to obtain a clearer picture of the problem under study [33]. In an effort to increase taxpayer compliance, after obtaining a clearer picture, each piece of data is presented in its entirety with the expectation that it will address any problems encountered with the application of e-SPT and e-Filing, and then conclusions are derived based on the results of the research conducted. Identify problems by making observations, and then send KPP Pratama Ruteng questionnaires. Respondents, namely Individual Taxpayers who have implemented e-SPT and e-Filing at KPP Pratama Ruteng, will provide data. Individual taxpayers at the Pratama Ruteng Tax Service Office will complete or respond to a questionnaire containing the data. The data analyzed from the evaluation of internal and external factors will reveal the impact and benefits of e-SPT and e-Filing on the compliance of individual taxpayers at KPP Pratama Ruteng.

### 4. RESULT AND DISCUSSION

#### Results of Simple Regression Analysis

Table 1. Linear Regression Analysis Test

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig
	B	Std Error	Betas			
1 (Constant)	2,508	3.132			805	.429
Effect of E-Spt	.141	.115	.155		1,248	.225
The Effect of E-Filing	.737	.128	.720		5,795	.000

Based on table 1, several tests can be explained, namely:

1. The first test =  $2.507 + 0.140 + 0.727$

Interpretation:

- a. The a value of 2.507 is a constant or condition when the taxpayer compliance variable has not been influenced by other variables, namely the influence variable of e-SPT as the X1 variable and the effect variable of e-Filing as the X2 variable. If the independent variable does not exist, then the taxpayer compliance variable does not change.
- b. B1 (regression coefficient value X1) is 0.140, indicating that the influence variable of e-SPT has a positive influence on taxpayer compliance.
- c. B2 (regression coefficient value X2) of 0.727 indicates that the e-filing variable has a positive influence on taxpayer compliance in reporting its taxes.

#### 2. Testing 2

Based on table 1 above, it can be concluded that the significance value for the influence variable of e-SPT is greater than 0.05, so the hypothesis is rejected, meaning that the e-SPT variable has no significant effect on taxpayer compliance in paying taxes. Meanwhile, the effect variable of e-Filing has a sig value of less than 0.05, so the hypothesis is accepted, meaning that the e-Filing variable has an effect on taxpayer compliance in paying taxes.

### Determination Coefficient Test (R2)

Testing the coefficient of determination was carried out with the intention of measuring the model's ability to explain how much influence the independent variables simultaneously (simultaneously) affect the dependent variable which can be indicated by the value of adjusted R – Squared. The coefficient of determination shows the extent to which the contribution of the independent variables in the regression model is able to explain the variation of the dependent variable. The coefficient of determination can be seen through the value of R-square (R2) in the Model Summary table. a small value of the coefficient of determination means that the ability of the independent variables to explain the dependent variable is very limited, conversely if the value is close to one (one) and away from 0 (zero) it means that the independent variables have the ability to provide all the information needed to predict dependent variable.

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.833 <sup>a</sup>	.694	.678	1.319

a. Predictors: (Constant), Pengaruh e-Filing, Pengaruh e-SPT

Figure 1. R test

R square = 0.694

Based on Figure 1, it is influenced by the R square coefficient (r<sup>2</sup>) of 0.694 or 69.4%, so it can be concluded that the magnitude of the influence of the e-SPT variable on taxpayer compliance is 0.694 (69.4%) and it is known that the coefficient value of r<sup>2</sup> obtained is smaller than the value of the coefficient of determination (R<sup>2</sup>). Therefore it can be concluded that there is no problem in the regression model.

### Statistical Test t

The t test (T-test) is one of the statistical tests used to test the research hypothesis regarding the effect of each independent variable partially on the dependent variable. T-Statistics is a value that is used to see the level of significance in hypothesis testing by finding the T-statistics value through the bootstrapping procedure. In testing the hypothesis it can be said to be significant when the T-statistics value is greater than 1.96, whereas if the T-statistics value is less than 1.96 it is considered insignificant[34].

Decision making is done by looking at the significance value in the Coefficients table. Usually the basis for testing the regression results is carried out with a confidence level of 95% or with a significance level of 5% (α = 0.05). The criteria for the t statistical test are:

- If the significance value of the t test is > 0.05 then H<sub>0</sub> is accepted and H<sub>a</sub> is rejected.
- If the significance value of the t test < 0.05 then H<sub>0</sub> is rejected and H<sub>a</sub> is accepted. This means that there is influence between the independent variables, namely the influence of e-SPT (X<sub>1</sub>) and e-filing (X<sub>2</sub>)

Table 2. T test Sign value < 0.05

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig
		B	Std Error	Betas		
1	(Constant)	7,455	4.107		1815	077
	Effect of E-Spt	.586	.113	.645	5.210	.000

a. Dependent Variable: WP Compliance

Value of t count > value of t table t table = t (α/2 : nk-1)

α = 5% = t (0.05/2: 40-2-1)

= 0.025 : 27

= 2.027

Variable x<sub>1</sub> to Y

sign value. 0.000 < 0.05 T count > t table

5.210 > 2.027

Based on table 2 above, the results of the (partial) t test show that the significance value of the effect of e-SPT implementation (x<sub>1</sub>) is 0.000 < 0.05 and the calculated t value is 5.210 > the t table value is 2.027 then H<sub>0</sub> is rejected and H<sub>1</sub> is accepted. This means that there is a significant effect of e-SPT (x<sub>1</sub>) on taxpayer compliance.

## Variable X2 to Y

Table 3. T test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig
	B	Std Error	Betas		
1					
(Constant)	4,525	2,701		1676	.102
The Effect of E-Filing	.934	092	.925	9014	.000

### a. Dependent Variable: WP Compliance

sign value.  $0.000 < 0.05$  T count > t table  $9.014 > 2.027$

Based on table 3 above, the results of the (partial) t test show that the significance value of the effect of e-filing (X2) is  $0.000 < 0.05$  and the t-count value is  $9.014 >$  the t-table value is 2.027 then H0 is rejected and H2 is accepted. This means that there is a significant effect of e-filing on taxpayer compliance.

## 5. CONCLUSION

Based on the results of the t test (partial), which indicate that the significance value of the effect of applying e-SPT (x1) is  $0.000 < 0.05$  and the calculated t value is  $5.210 >$  t table value 2.027, H0 is rejected and H1 is accepted. This indicates that e-SPT (x1) has a significant impact on taxpayer compliance. Based on the results of the t test (partial), which indicate that the significance level of the effect of e-filing application (X2) is  $0.000 < 0.05$  and the t value is  $9.014 >$  t table value 2.027, H0 is rejected and H2 is accepted. This indicates that electronic filing has a significant impact on taxpayer compliance. Based on the R test results, it can be concluded that the influence of the e-SPT and e-filing variables on taxpayer compliance is 0.694 (69.4%). Therefore, H0 is rejected and H3 is accepted, indicating that there is a significant influence between the e-SPT (x1) and e-filing (x2) variables and the taxpayer compliance (y) variable.

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