

The Effect of the Implementation of the E-Filing System the Role of the Account Representative and Tax Sanctions on the Taxpayer Compliance of Personal Persons

L.G.P Sri Eka Jayanti¹, Putu Gede Wisnu Permana Kawisana²

^{1,2}Faculty of Economics and Business, Warmadewa University, Denpasar, Bali, Indonesia

Email address: made.vit@yahoo.co.id

Abstract— This study aims to determine the effect of the application of e-filing, the role of account representatives, and tax sanctions on individual taxpayer compliance. This research was conducted at the North Badung Pratama Tax Service Office with a research sample of 100 respondents who were taken using accidental sampling technique. All data obtained from the distribution of questionnaires are feasible to use, then analyzed using multiple linear regression, hypothesis testing (t test and f test). The results showed that the implementation of the e-filing system had a positive and significant effect on individual taxpayer compliance at the North Badung Pratama Tax Service Office. The results of the study indicate that the higher the application of the e-filing system, the higher the level of compliance of individual taxpayers. The role of account representatives has a positive and significant effect on individual taxpayer compliance at the North Badung Pratama Tax Service Office. The results of the study indicate that the higher the role of account representatives, the more obedient individual taxpayers are. Tax sanctions have a positive and significant effect on individual taxpayer compliance at the North Badung Pratama Tax Service Office. The results of the study indicate that the higher the tax penalty, the higher the level of compliance of individual taxpayers.

Keywords— Application of E-filling System, Role of Account Representative, Tax Sanctions and Taxpayer Compliance.

I. INTRODUCTION

Tax is a contribution paid by the people to the state which is included in the state treasury based on the law and its implementation can be enforced without any remuneration. This element provides an understanding that people are required to pay taxes voluntarily and with full awareness and moral responsibility as good citizens. The contribution is used by the state to make payments in the public interest (Mardiasmo, 2016).

This tax is used for government financing and development for all Indonesian people. The role of the Indonesian people in financing development must continue to be generated by increasing awareness and moral responsibility of the people in Indonesia regarding their obligation to pay taxes. The greater the tax paid by the individual taxpayer, the more infrastructure will be built. Therefore, taxes are the spearhead of a country's development and tax reform will also encourage an increase in tax revenue in Indonesia

Taxes have a very important function in the development of the country's economy. According to the State Revenue and Expenditure Budget (APBN), the largest source of state revenue is obtained from the taxation sector, it cannot be denied that taxes have contributed largest in state revenue (Annisa Rahmi Kinanti, 2015). In general, taxes are people's contributions to the state treasury based on Law No. 28 of 2007 defining tax as a taxpayer's contribution to the state owed by an individual or entity that is coercive under the law. Tax is the main income of the state to finance all kinds of needs that play a role in the welfare of the people in Indonesia.

Efforts to maximize or achieve tax revenue targets do not only rely on the role of the Directorate General of Taxes and tax officials, but also the active role of the taxpayers themselves. The effort is to carry out tax reform through service quality, namely the implementation of the tax collection system from the Official Assessment System which is replaced by the Self Assessment System which has been implemented since the tax reform in 1984. The self assessment system is a tax collection system that gives taxpayers the authority to calculate, pay, and self-report the amount of tax that should be owed according to the law. The purpose of the self-assessment system is to improve compliance, one of which is to increase the reporting compliance of individual taxpayers because reporting is the last stage carried out by individual taxpayers so that reporting their taxes indicates that the individual taxpayers have calculated and paid their taxes.

Individual taxpayer reporting compliance that is trying to be improved through tax reform in the form of the Self Assessment System is influenced by several factors. One of these factors is moral responsibility. Song & Yarbrough in Yadnyana, (2010) state that morals are behaviors that regulate the relationship between taxpayers as citizens and the government. Moral responsibility is an individual's moral level that is owned by a person but may be different from others, such as ethics, anxiety, feelings of shame and guilt (Handayani, 2009). Individual taxpayers who have a great moral responsibility cause a high level of completion and fulfillment of tax obligations. Moral responsibility will encourage individual taxpayers to comply with their tax reporting (Rosito, 2010).

The government has made rules for implementing tax collection so that it can be orderly in accordance with the targets that have been applied. Tax obligations that are not carried out result in legal consequences that are accepted because taxes contain an element of coercion. The consequence is the imposition of tax sanctions (Suyanto, 2015). In Indonesia there is a law that regulates the General Provisions and Tax Procedures, namely the Law of the Republic of Indonesia Number 28 of 2007 concerning General Provisions and Tax Procedures, "tax is a mandatory contribution to the state owed by individuals or entities that have the nature of coercion is based on the law and the rewards obtained do not appear directly and will be used to fulfill the needs of the state for the prosperity of the people".

Taxes have two functions, namely the revenue function (Budgeter) and the regulating function (Regular). From the definition of tax, every taxpayer, whether individual, complies with his obligations in terms of taxation. In order for these tax regulations to be complied with, there must be tax sanctions imposed on anyone who violates them. In showing the fairness and effectiveness of the tax system, tax sanctions are also a factor that affects the level of reporting compliance of individual taxpayers. Because tax sanctions are a tool to prevent (preventive) individual taxpayers from violating tax norms (Arum, 2012). Tax compliance is the key to the success of the government in collecting tax revenues to build the country's economy.

E-Filing is a service for filling out and submitting Taxpayer Annual Tax Returns (SPT) which is carried out electronically through an online and real time system on the website of the Directorate General of Taxes or through an Application Service Provider appointed by the Directorate General of Taxes. The implementation of the E-Filing System is the first step in the modernization of the tax system in Indonesia which is expected to be able to provide easier, faster, more efficient and better service quality for taxpayers so as to improve compliance in reporting their taxes (Gekonge, 2016).

Fundamental changes related to the latest tax moderation occurred in 2015 where the DGT tried to fulfill the aspirations of taxpayers by simplifying the procedures for reporting SPT. This is marked by the issuance of the Director General of Taxes' Decree Number PER-03/PJ/2015 dated February 13, 2015 concerning the submission of Electronic Notification Letters and reporting of SPT has become easier with the e-filing system. The e-SPT application or referred to as electronic SPT is an application made by the Directorate General of Taxes and used by taxpayers for convenience in submitting SPT. The e-filing application is a way of submitting an SPT or Annual SPT Extension Notice which is carried out online and in real time through an application service provider or Application Service Provider (ASP). The difference between e-SPT and e-filing is that e-SPT is the medium while e-filing is the method of delivery. The tax reporting system using e-filing does not need to wait long in line, but there are still many who report manually. Even then, many annual SPT reports complain that they are still difficult to use, this results in a low level of taxpayer compliance.

Currently, not all Taxpayers use E-Filing because maybe Taxpayers do not know about E-Filing or maybe Taxpayers have not been able to accept a new technology in their tax reporting. Taxpayers may still think that the use of a computer system in SPT reporting is very confusing and difficult, even though computerized SPT reporting has greater benefits for both Taxpayers and the Directorate General of Taxes (DGT).

In accordance with the purpose of tax administration reform, namely to increase taxpayer compliance (Purnomo, 2014), the purpose of establishing an account representative is to provide services to improve taxpayer compliance. Account Representatives are under the Supervision and Consultation Section at the Tax Service Office, where in addition to a supervisory function there is also a service function, so that Account Representatives are required to have adequate competence in taxation and good service to taxpayers. The function of service, consultation and supervision of taxpayers is more effective because it is carried out by an Account Representative as a special mediator, so that the process of implementing service, consulting and supervision work becomes more effective and efficient. With an Account Representative, the handling of various aspects of taxation will be more responsive and supervised.

Account Representative is specifically a tax officer with the title AR more focused on workers analyzing and monitoring tax payment compliance of each supervised Taxpayer (such as a tax payer profile/company profile), helping to speed up the process of requesting a certificate required by a Taxpayer, monitoring the completion of a tax examiner. and the objection process and answer the Taxpayer's questions on tax issues and inform the latest tax provisions. However, in reality, people's willingness to pay taxes is still relatively low. This happens because many taxpayers are not aware of the fulfillment of their tax obligations.

Account Representatives are regulated in the Minister of Finance Regulation Number 79/pmk.01/2015 of 2015 concerning Account Representatives at the Tax Service Office. The compliance of taxpayers in fulfilling their tax obligations will increase state revenues and in turn will increase the tax ratio. Satisfied taxpayers will be able to change their behavior in paying taxes, finally the level of taxpayer compliance can also change. All of these things can happen because of the role of the Account Representative, where AR specifically focuses on the work of analyzing and monitoring the tax payment compliance of every Taxpayer he supervises.

Many studies related to the implementation of e-filing on taxpayer compliance have been carried out, as done by Yuliano (2018) which states that the application of the e-filing system has a positive effect on individual taxpayer compliance of civil servants at the DIY Industry and Trade Office, similar results are shown by Murniati (2019), Doddy (2018), Afif (2019), Danar (2016). However, different results are shown by Wahuningsih (2017) which states that the implementation of the e-filing system has not been able to increase individual taxpayer compliance.

Previous research related to the role of account representatives on taxpayer compliance was carried out by

Danar (2016) which stated that the role of account representatives had a significant effect on taxpayer compliance. Similar results were shown by Widomoko (2017), Lyana (2019). Meanwhile, different results are shown in Rosyida's research (2018) which states that the e-filing application has no significant effect on taxpayer compliance.

Previous research related to tax sanctions on taxpayer compliance was conducted by Nurulita (2017), which states that the firmness of tax sanctions affects taxpayer compliance, similar results are shown by Elisabeth (2017), Wirawan (2017). However, different results are shown by Rezti (2018) which states that tax sanctions have no effect on treasurer taxpayer compliance.

Based on the background and the inconsistency of the research results above, the researcher can raise the title, namely the effect of the application of e-filing, the role of account representatives, and tax sanctions on individual taxpayer compliance at the North Badung Pratama Tax Office.

II. GRAND THEORY

Attribution Theory

Taxpayer compliance is related to the attitude of the taxpayer in making an assessment of the tax itself. A person's perception of making judgments about other people is greatly influenced by the person's internal and external conditions. Attribution theory is very relevant to explain this intention (Ninuk 2016).

Attribution theory is an explanation of the ways people judge people differently. This theory was developed by Fritz Heider who argues that a person's behavior is determined by a combination of internal forces, namely factors that come from within a person and external forces, namely factors that come from outside (Astrid, 2016).

Basically attribution theory states that when individuals observe someone's behavior, they try to determine whether the behavior is caused internally or externally. Internally caused behavior is behavior that is believed to be under the individual's own personal control, while external behavior is behavior that is influenced from outside, meaning that individuals will be forced to behave because of the situation or environment. Relevant attribution theory explains the factors that influence taxpayer compliance used in this study. Determination of internal or external factors depends on three factors, namely: Specificity, Consensus, Consistency.

Social Learning Theory

This social learning theory is relevant to explain the behavior of taxpayers in fulfilling their obligations to pay taxes. A person will be obedient to pay taxes on time, if through his direct observation and experience, the results of the tax levy have made a real contribution to development in his area. Someone will also obey taxes if they have paid attention to tax services, both the tax authorities and the tax service system (Arum, 2012).

In addition to these factors, someone will pay on time if it is supported by justice in taxation, which includes justice from the government, tax authorities, and determination of tax rates. The existence of an adequate tax administration system and

facilitates taxpayers in carrying out their tax obligations is also one of the determinants of taxpayers to pay taxes on time.

III. RESEARCH DESIGN

The population in this study is the total number of registered taxpayers in 2020 which amounted to 25,796 taxpayers at the North Badung Pratama Tax Service Office in 2020. According to Sugiyono (2017) the sample is part of the number of characteristics possessed by the population. The sample in this study is an individual taxpayer registered with the KPP Pratama Badung Utara in 2020. To determine the sample of taxpayers registered at the KPP Pratama Badung Utara, the slovin formula is used, so that 100 research samples are obtained.

The data collection method used to obtain data from the company is a survey method (questionnaire), which is a data collection technique carried out by giving a set of questions or written statements to respondents to answer (Sugiyono, 2017). This measurement only provides two categories of strongly agree to strongly disagree with a value range of 1 to 5 (Sugiyono, 2017).

Before analyzing the data, the first thing that must be done is to ensure that the questionnaire data received meets the standards for analysis. The steps taken to test the questionnaire data are to test the instrument, test the classical assumption. After the data is feasible for analysis, then data analysis is carried out using multiple linear regression analysis techniques.

IV. RESULT

The effect of implementing the e-filing system on individual taxpayer compliance

Based on the results of the study, the implementation of the e-filing system has a positive and significant effect on individual taxpayer compliance. The results of the study indicate that the higher the implementation of the e-filing system, the higher the level of mandatory compliance. The current regulation governing the e-filing system is Per-03/PJ/2015 which regulates the submission of Electronic Notification Letters, which has been in effect since February 13, 2015 (Directorate General of Regional Tax Office, 2018). E-Filing is part of the administrative reform that aims to facilitate the preparation and submission of SPT reports to the Directorate General of Taxes so as to improve taxpayer compliance.

E-Filing is expected to provide good service quality to individual taxpayers in fulfilling their tax obligations without having to come directly to the tax service office. Individual taxpayers can report their SPT in a timely and more efficient manner. In addition, e-filing also provides security in storing and data of individual taxpayers. So the better the implementation of the e-filing system, the better the level of taxpayer compliance. The results of this study are in accordance with Yulianan (2018), Murniati (2018), Doddy (2017) in previous research on the effect of implementing e-filing on taxpayer compliance stating that through the electronic tax filing system (e-filing) there is a positive and negative effect on taxpayer compliance. significant in

increasing the efficiency of tax assessment methods and reducing calculation errors. In addition, the e-filing system is also beneficial for tax payments because taxes are sent electronically to the department, thus saving payment time

The influence of the role of account representatives on individual taxpayer compliance

Based on the results of the study, the role of account representatives has a positive and significant effect on individual taxpayer compliance. The results of the study indicate that the higher the role of the account representative, the higher the level of taxpayer compliance. Account Representatives are regulated in the regulation of the minister of finance number 79/Pmk.01/2015 of 2015 concerning Account Representatives. At the tax office. Pandangan (2008) defines an Account Representative as a tax officer who performs the task of supervising the fulfillment of Taxpayer's tax obligations, serving the fulfillment of Taxpayer's rights, serving Taxpayer in consultation if the Taxpayer requires information or other matters related to the rights and obligations of fulfilling his taxation. According to Danar Kiswara and I Ketut Jati (2016), it shows that the quality of Account Representatives in serving and providing an important role for the ease of tax reporting. The socialization of effective and efficient procedures by the Account Representative (AR) can influence the understanding of corporate taxpayers about the implementation of the new system, so that it can be expected that the tax reporting process is carried out faster and easier. The results of this study are consistent with previous research conducted by Danar (2016), Widomoko (2017) and Lyana (2019) showing that the role of account representatives has a positive and significant effect on taxpayer compliance.

The effect of tax sanctions on individual taxpayer compliance

Based on the results of the study, it shows that tax sanctions have a positive and significant effect on individual taxpayer compliance. The results of the study indicate that the higher the tax sanction, the higher the compliance of individual taxpayers. Legitimacy is obtained if what is carried out by the company is in line with what is desired by the community. If inconsistency occurs, it will lead to demands from the community which lead to rebellion and disobedience from the community. If it is associated with corporate taxpayer reporting. Tax sanctions will be given to corporate taxpayers who violate the provisions of tax laws and regulations, in other words, tax witnesses are a deterrent so that corporate taxpayers do not violate tax norms. The results of this study are consistent with those of Nurulita (2017), Elisabeth (2017), and Wiramawn (2017) which state that tax sanctions have a positive and significant effect on taxpayer compliance. This is because the higher the level of understanding of the taxpayer regarding tax sanctions, the higher the level of tax compliance because the application of tax sanctions is applied as a result of non-fulfillment of tax obligations by taxpayers as mandated by the Taxation Law.

V. CONCLUSION

Based on the results of data analysis and discussion, the authors can conclude that the application of the e-filing

system has a positive and significant effect on individual taxpayer compliance at the North Badung Pratama Tax Service Office. The results of the study indicate that the higher the application of the e-filing system, the higher the level of compliance of individual taxpayers. The role of account representatives has a positive and significant effect on individual taxpayer compliance at the North Badung Pratama Tax Service Office. The results of the study indicate that the higher the role of account representatives, the more obedient individual taxpayers are. Tax sanctions have a positive and significant effect on individual taxpayer compliance at the North Badung Pratama Tax Service Office. The results of the study indicate that the higher the tax penalty, the higher the level of compliance of individual taxpayers. Based on the results of the research and discussion above, the authors can suggest the following: It is hoped that the community will take advantage of the e-filing program that makes it easier for people to pay taxes. It is necessary to increase the role of account representatives, not just sitting at the table waiting, but being more proactive in educating the public about taxes. It is hoped that the government will be more assertive in enforcing tax sanctions, so that it is not discriminatory in its implementation in the field

REFERENCES

- [1]. Adrian Sutedi, (2016), *Hukum Pajak*, Jakarta: Sinar Grafika
- [2]. DEWI, T. I. A. L. A., KAWISANA, P. G. W. P., & YOGA, I. G. A. P. (2022). The Effect Of E-Filing Implementation, Tax Socialization, Taxpayer Awareness, And Tax Sanctions On Compliance Individual Taxpayer. *Journal of Tourism Economics and Policy*, 2(1), 11-20.
- [3]. Ghozali, Imam, (2016), *Aplikasi Analisis Multivariate dengan Program SPSS*. Semarang: Badan Penerbit Universitas Diponegoro
- [4]. Kadek Putri Handayani, (2013), Pengaruh efektivitas e-spt masa ppn pada kepatuhan wajib pajak badan di kpp pratama denpasar barat, *E-Journal Akuntansi Fakultas Ekonomi, Universitas Udayana, Bali, Indonesia*.
- [5]. KAWISANA, P. G. W. P., & JAYANTI, L. S. E. (2021). Effect Of Employee Productivity Firm Size and Board Size on Intellectual Capital Performance with Profitability as Moderating Variable. *International Journal of Environmental, Sustainability, and Social Science*, 2(2), 127-133.
- [6]. Kawisana, P. G. W. P., Anggiriawan, P. B., & Wistawan, I. M. A. P. (2019). The Influence of the Management Intervention, Professional Experience and Work Experience in the Independence of the Supervisory Agency. *International Journal of Advances in Social and Economics*, 1(5).
- [7]. Luh Putu Kania Asri Wahyuni Pratami, (2017), Pengaruh Penerapan E-System Perpajakan Terhadap Tingkat Kepatuhan Wajib Pajak Orang Pribadi Dalam Membayar Pajak Pada Kantor Pelayanan Pajak (KPP) Pratama Singaraja, *E-Journal Akuntansi Universitas Pendidikan Ganesha Jurusan Akuntansi Program S1*.
- [8]. Mardiasmo, (2016), *Perpajakan, Edisi Revisi*, Penerbit: Andi, Yogyakarta.
- [9]. *Perpajakan Terhadap Kepatuhan Wajib Pajak pada Kantor Pelayanan Pajak Pratama Makasar Utara*, jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Hassanudin, Makasar.
- [10]. Nur Anissa, (2017), Pengaruh Penerapan E-SPT Terhadap Kepatuhan Wajib Pajak Badan Dalam Melaporkan SPT, jurusan Akuntansi Fakultas Ekonomi Universitas Satya Negara Indonesia.
- [11]. Siti Rabiah, (2013), Pengaruh Penerapan e-SPT PPN Terhadap Efisiensi Pengisian SPT Menurut Persepsi Wajib Pajak pada KPP Madya Pekanbaru, jurusan Akuntansi Fakultas Ekonomi dan Ilmu Sosial Universitas Islam Negeri Sultan Syarif Kasim Riau, Pekanbaru.
- [12]. Sugiyono, (2017), *Metode Penelitian Bisnis*, Bandung: Alfabeta..
- [13]. Undang-Undang Nomor 36 Tahun 2008 tentang perubahan keempat atas Undang- Undang nomor 7 tahun 1983 tentang pajak penghasilan.

- [14]. Undang-Undang Nomor 42 Tahun 2009 tentang Pajak Pertambahan Nilai Barang dan Jasa Serta Pajak Penjualan Atas Barang Mewah (PPNBM).
- [15]. Pratiwi, Afustini Eka. (2015), Pengaruh Penerapan Modernisasi Dan Sanksi Perpajakan Pada Kepatuhan Wajib Pajak Di Kantor Pelayanan Pajak Pratama Denpasar Timur. Skripsi Jurusan Akuntansi Fakultas Ekonomi Dan Bisnis Universitas Udayana.
- [16]. Situmorang, Patricia Maully Bertha. (2016), Pengaruh Kesadaran Wajib Pajak Dan Penerapan E-Filing Terhadap Kepatuhan Wajib Pajak. Badan Penerbit Universitas Diponegoro: Semarang.
- [17]. Utami, Devi Amalia. (2017), Pengaruh Tanggung Jawab Moral Dan Kesadaran Wajib Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi Dengan Sanksi Pajak Sebagai Variabel Pemoderasi. Skripsi Ekonomi Dan Bisnis Universitas Muhammadiyah: Yogyakarta.
- [18]. WIRAKUSUMA, M. G., & KAWISANA, P. G. W. P. (2022). The Uniqueness Of Prosocial Behavior In Bali On The Village Fund Management Accountability. *International Journal of Environmental, Sustainability, and Social Science*, 3(1), 1-7.
- [19]. Yulitasari, A.A Inten Inten. (2017), Pengaruh Tanggung Jawab Moral, Sanksi Perpajakan Dan Penerapan Sistem E-Filing Pada Kepatuhan Pelaporan Wajib Pajak. *E-Jurnal Akuntansi Universitas Udayana*, Vol.20 (2), Tahun 2017, Halaman 1360-1389.