

THE EFFECT OF E-BILLING SYSTEM IMPLEMENTATION, AWARENESS OF TAXPAYER, TAXATION KNOWLEDGE AND SERVICES OF TAX OFFICE EMPLOYEES TO PERSONAL TAXPAYERS COMPLIANCE

(Case Study KPP Jakarta Pratama Pulogadung)

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Abstract – *The aim of this study is to find out the effect of e-Billing system, awareness of taxpayer, taxation knowledge, and service of tax office employees to personal taxpayers compliance at KPP Pratama Jakarta Pulogadung. The study is using multiple linear regression analysis method. This study is collecting primary data by disseminating questioner. The population of this study is personal taxpayers that registered at KPP Pratama Jakarta Pulogadung. Determination of sample proportion is using slovin's formula by distributing 100 questioner sample. The collected data are tabulated and processed with SPSS 24. In this study was done, data quality testing, classical assumption test, hypothesis testing and assessment through multiple linear regression analysis, coefficient of determination (R^2) and partial test were conducted. The results of this study is proving that partially (1) implementation e-Billing system significantly positive the effecting personal taxpayers compliance, (2) awareness of taxpayers significantly positive the effecting personal taxpayers compliance, (3) taxation knowledge significantly positive the effecting personal taxpayers compliance, and (4) tax office employees service are not significantly effecting personal taxpayers compliance at KPP Pratama Jakarta Pulogadung.*

Keywords: *e-Billing System, Awareness of Taxpayer, Taxation Knowledge, Services of Tax Office Employees, Personal Taxpayers Compliance*

Abstrak – Penelitian ini bertujuan untuk mengetahui Pengaruh Implementasi Sistem e-Billing, Kepatuhan Wajib Pajak, Pengetahuan Perpajakan dan Pelayanan Pegawai Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi pada KPP Pratama Jakarta Pulogadung. Penelitian ini menggunakan metode analisis regresi linier berganda. Data penelitian ini diperoleh dari data primer melalui penyebaran kuesioner. Populasi dalam penelitian ini adalah wajib pajak orang pribadi yang terdaftar di KPP Pratama Jakarta Pulogadung. Penentuan sampel dengan menggunakan rumus slovin dengan menyebar 100 sampel kuesioner. Data yang diperoleh ditabulasi dan dihitung dengan menggunakan SPSS 24. Dalam penelitian ini dilakukan uji kualitas data, uji asumsi klasik, pengujian hipotesis dan penelitan melalui analisis regresi linier berganda, koefisien determinasi (R^2), dan uji parsial (uji T). Hasil penelitian ini membuktikan bahwa secara parsial (1) Implementasi Sistem e-Billing berpengaruh positif signifikan terhadap Kepatuhan Wajib Orang Pribadi, (2) Kesadaran Wajib Pajak berpengaruh positif signifikan terhadap Kepatuhan Wajib Orang Pribadi, (3) Pengetahuan Perpajakan berpengaruh positif signifikan terhadap Kepatuhan Wajib Orang Pribadi, dan (4) Pelayanan Pegawai Pajak tidak berpengaruh signifikan terhadap Kepatuhan Wajib Orang Pribadi pada KPP Pratama Jakarta Pulogadung.

Kata Kunci: Sistem e-Billing, Kesadaran Wajib pajak, Pengetahuan Perpajakan, Pelayanan Pegawai Pajak, Kepatuhan Wajib Pajak Orang Pribadi

1. INTRODUCTION

Taxes have a very important role for the Indonesian economy because taxes are a source of state revenue. Taxes are mandatory state contributions based on law.

Taxes are government levies on the people that can be enforced because they are based on law. Its contribution is used to meet the needs of the state because the largest source of revenue comes from the tax sector. The tax rate can have an effect on state revenue.

Efforts to increase tax revenue continue to be carried out by the Government, which in this case is the task of the Directorate General of Taxes (DGT). Various efforts were made to maximize tax revenue, among others, by extensification and intensification of taxes. This is done by expanding the tax subject and object by finding new taxpayers.

Awareness of tax waib which is still difficult to be realized, until now public awareness of paying taxes has not reached the level as expected.

According to Jotopurnomo and Mangoting (2013) awareness of paying taxes has an influence on the effect of individual taxpayer compliance. This awareness of paying taxes not only raises an attitude of obedience, obedience and discipline alone but is followed by a critical attitude as well.

Often taxpayers do not comply with tax reporting and lack awareness of paying taxes, this happens because taxpayers experience difficulties in reporting and payment.

Thus it is necessary to improve the tax information system, changes in the taxation system are also needed to increase the awareness of individual taxpayers in paying taxes.

The development of technology and information which has now penetrated into various sectors. So seeing conditions like this, the Directorate General of Taxes (DGT) takes advantage of the situation of technological and information developments by making a new breakthrough with a development, namely the e-Billing tax reporting system. e-Billing is an online taxation system used by taxpayers in online tax payments using billing codes.

So that with the system improvement and service improvements for taxpayers by utilizing technological and information developments, it is expected that taxpayer compliance can increase in carrying out tax reporting than when the manual reporting method

This kind of taxation system is expected to make it easier for individual taxpayers to fulfill their tax obligations, so that it can further increase tax revenue which will help the economy in Indonesia.

According to Ariesta (2017), the modernization of the tax system within the Directorate General of Taxes (DGT) aims to implement good governance and excellent service to the community. Taxpayers can feel the effectiveness of the online tax system, including e-Registration, e-Billing, e-Filing, and e-Invoice. The various kinds of facilities made by the Director General of Taxes greatly facilitate taxpayers in carrying out their obligations and responsibilities as citizens. Through e-Billing and e-Filing facilities, taxpayers can more easily report notification letters (SPT) and pay taxes using the billing code. With the ease of the tax system, it will lead to a good perception from the public, especially taxpayers. And it is hoped that this good perception can increase taxpayer compliance.

Often many taxpayers do not self-calculate the tax owed, and there are even taxpayers who pay their payable tax not according to the calculation even though the reporting is good enough and deposits before the due date. Compliance with tax reporting is not due to the taxpayer's awareness but because of sanctions or fines if the taxpayer is late in reporting. Taxpayer compliance is in accordance with the applicable regulations without conducting an examination, careful investigation, warning or threat and the application of legal or administrative sanctions.

The modernization of the tax administration system is expected to increase public compliance in tax reporting. This new method of paying taxes called e-Billing was officially implemented on January 1, 2016 by the Directorate General of Taxes (DJP). Thus, the entire online tax payment system can be done through an ATM or from a bank which can be directly paid by the taxpayer. The online tax system or what is called e-Billing is applied to every taxpayer, both individual and corporate taxpayers. The Directorate General of Taxes (DGT) always strives for the maximum possible tax service so that taxpayers are always obedient in paying taxes.

Public awareness of paying taxes is very dependent on public knowledge of taxation. Taxpayer knowledge is still lacking because many taxpayers are not aware and care about taxes, so that taxpayer compliance with tax regulations is low (Lestari, 2017).

There are several indicators that can measure tax knowledge of taxpayers, namely knowing the tax function, knowing how to register as a taxpayer, knowing tax regulations, knowing the applicable tax rates, tax payment methods, tax payment procedures, the function of the taxpayer identification number (NPWP), the basis of tax collection, the taxpayer is allowed to pay their tax obligations in installments, and keep the taxpayer's books or records.

According to Widiastuti and Laksito (2014), basically the factor that hinders taxpayers is a matter of public awareness, where people need to be instructed that taxes are the right and obligation of every citizen to participate in development. Awareness of paying taxes arises from the motivation to pay taxes, so that compliance with paying taxes will be high and state income from the tax sector will increase. Taxpayer compliance can be identified from several factors, namely compliance in registering, reporting notification letters (SPT), filling in notification letters (SPT), calculating tax obligations, paying taxes, and paying tax arrears.

Several forms of awareness of paying taxes that encourage taxpayers to pay taxes include, awareness that taxes are a form of participation in supporting state development, mismatches in tax

payments can result in state losses, taxes are things that can be forced, awareness that tax payments are a form of service to the state, has a vital role in the prosperity of the country, and understands the functions and benefits of taxes used to finance state development and public facilities.

Without knowledge of taxes and their benefits, it is impossible for taxpayers to pay taxes sincerely. Public concern in paying taxes is due to the rampant cases that often occur, especially in the field of taxation. These conditions can affect compliance in tax reporting.

According to Faried (2014), high tax rates and changes in tax laws have an effect on taxpayer avoidance, especially individual taxpayers in fulfilling their tax obligations so that it will affect the tax evasion process carried out by taxpayers.

UU no. 28 of 2007 concerning the Third Amendment to Law no. 06 of 1983 concerning General Provisions and Tax Procedures (KUP) explicitly states that the changes aim to provide a greater sense of justice, improve services to taxpayers, increase certainty and law enforcement, and anticipate advances in information technology and changes in material provisions in taxation sector (Pohan, 2015, 524).

Good tax employee service is expected to increase taxpayer compliance. To increase taxpayer compliance in fulfilling tax obligations, the quality of tax services must be improved by tax officials. The friendliness of tax officers and the ease in the tax information system is included in the taxation service by (Arum, 2012).

In addition, standardization in choosing tax officials needs to be determined so that it includes responsiveness, easy-to-understand explanations, attention to any objections related to taxes imposed, has a simulation program and directions related to tax issues, and has high service quality. From the results of research conducted by Arum (2012), it shows that tax authorities have a positive and significant effect on taxpayer compliance.

Research on taxpayer compliance has been conducted by several researchers. Among them, Kundalini (2016) uses independent variables of taxpayer awareness and tax employee services. The result is that taxpayer awareness and tax employee services have a positive and significant effect on taxpayer compliance. Meanwhile, Arum (2012) examines the independent variables of taxpayer awareness, tax administration services, and tax sanctions. The result is that taxpayer awareness, tax administration services, and tax sanctions have a positive and significant effect on taxpayer compliance. Likewise with research conducted by Lestari (2017) which uses the independent variable tax knowledge and understanding of government regulation No. 46 of 2013. The result is knowledge of taxation and understanding of government regulation No. 46 of 2013 simultaneously has a positive effect on taxpayer compliance.

2. THEORETICAL FRAMEWORK AND HYPOTHESIS DEVELOPMENT

2.1 Taxes

The definition of tax according to S.I. Djajadiningrat that "Taxes are the people's compulsory contribution to the state treasury based on law without receiving reciprocal services that can be directly demonstrated and used to finance general expenses." From the above understanding, it can be concluded that taxes can be forced and collected directly by the government which has been regulated in law. "

Meanwhile, according to Law Number 28 of 2007, it reads "Taxes are compulsory contributions to the state that are owed by private persons or entities that are compelling under the Law without receiving direct compensation and used for the State's needs for the greatest prosperity of the people."

Based on the two definitions above, it can be concluded more briefly that tax is an obligation that must be paid to the State on the basis of the applicable law to maintain the welfare of the entire community.

2.2 Taxpayers

According to Law No. 28 of 2007 Article 1 concerning General Provisions and Tax Procedures that "Taxpayers are private persons or entities including tax cutters and tax collectors who have tax rights and obligations in accordance with the provisions of taxation legislation."

2.3 Modern Tax Administration System

The modernization of the taxation system implemented by the Directorate General of Taxes (DGT) aims to implement good governance and excellent service to the community. Indications of the effectiveness of the online tax system that can be felt by taxpayers include e-Registration, e-Billing, e-Filling and e-Invoice. The Director General of Taxes hopes that with various kinds of facilities like this it can make it easier for taxpayers to carry out their obligations and responsibilities as good citizens because with the modernization of this system, taxpayers will find it easier to report SPT and make tax payments using billing codes. This effort is made so that taxpayers have a good perception and increase taxpayer compliance (Rahayu, 2013: 110).

2.4 Tax Sanctions

Muhammad Imam Zuhdi and Dedi Suryadi (2019) stated that "The types of tax sanctions in Indonesia are administrative sanctions and criminal sanctions, namely:"

1. Administrative Sanctions are sanctions in the form of payment of losses to the State in the form of fines, interest and increases.
According to UU KUP no. 16 of 2009 (Muhammad Imam Zuhdi and Dedi Suryadi, 2019) are as follows:
 - a. Fine
It is the type of sanction that is mostly found in tax laws. Regarding the amount, fines can be set at a certain amount, a percentage of a certain amount or a certain multiplication number.
 - b. Flower
Is an administrative sanction in the form of interest imposed for violations that cause the tax debt to become larger. The amount is calculated based on a certain percentage of an amount, starting from the time the interest becomes a right / obligation until the time it is received it is paid.
 - c. Increment
Is a sanction imposed because the taxpayer does not provide the information needed in calculating the amount of tax owed. The penalty for increase is calculated by a certain percentage of the amount of tax not underpayment.
2. Criminal Sanctions are tax sanctions that are given in the form of criminal penalties in the form of criminal fines, imprisonment and imprisonment.
According to UU KUP no. 16 of 2009 (Muhammad Imam Zuhdi and Dedi Suryadi, 2019) are as follows:
 - a. Criminal Fines
Are sanctions in the form of criminal fines imposed on taxpayers and also on tax officials or third parties who violate norms. Criminal fines are imposed on criminal acts of a violation or of a criminal nature.
 - b. Criminal Cage
The punishment of imprisonment is only punishable by a criminal offense. Can be addressed to taxpayers and third parties.
 - c. Prison Criminal
Prison, like imprisonment, is a punishment for deprivation of liberty. Prison prisoners are threatened with crimes. There is no threat of imprisonment aimed at third parties, for officials and taxpayers.

According to Syarifudin (2016), "tax sanctions are a guarantee that the provisions of taxation legislation (taxation norms) will be obeyed / obeyed / obeyed or in other words, tax sanctions are a tool (preventive) so that taxpayers do not violate taxation norms."

2.5 Tax Functions

The Tax Function according to Suharyadi D (2019) implements that tax has the following functions:

1. Budget function

To carry out the routine tasks of the State and carry out development, the State costs money. This fee can be obtained from tax revenue.

2. Function Set

The government can regulate economic growth through tax policies. With this function, taxes can be used as a means to an end.

3. Stability function

With the existence of taxes, the government has the funds to carry out policies related to price stability so that inflation can be controlled.

4. Income Redistribution Function

The tax collection system that applies in Indonesia is a self-assessment system where all tax obligations are fulfilled by the taxpayer.

2.6 Taxpayer Compliance

According to Rahayu (2010: 138) in Ayu and Sari (2017), Compliance is a climate of compliance and awareness of the fulfillment of tax obligations which is reflected in the following situations:

1. Taxpayers understand or try to understand all provisions of laws and regulations.

2. Compliance in filling out tax forms completely and clearly.

3. Compliance in calculating the amount of tax payable correctly.

4. Compliance with the payment of arrears on time.

Taxpayers are included in the category of compliant taxpayers based on Regulation of the Minister of Finance Number 74 / PMK.03 / 2012 Article 2 concerning Procedures for Determining Taxpayers by criteria:

1. Be on time in submitting the Tax Return.

2. Do not have tax arrears for all types of taxes, except tax arrears that have obtained a license to pay taxes in installments or postpone.

3. Audited financial report by a Public Accountant or Government Financial Supervisory Agency with an unqualified opinion for 3 (three) consecutive years.

4. Never been convicted of committing a criminal offense in the field of taxation based on a court decision which has permanent legal force for the last 5 (five) years.

2.7 Implementation of the e-Billing System

There is a partial influence between the variables of the application of e-Billing on the level of Taxpayer Compliance. This shows that the e-Billing variable has a significance level of 0.011. This means that it can be said that e-Billing has a positive and significant effect on Taxpayer Compliance because of the level of significance. (Nurhidayah, 2015; Ni Luh Gede and Wahyuni, 2017).

H1: The implementation of the e-Billing system affects tax compliance.

2.8 Taxpayer Awareness

Consciousness is an element in humans to understand reality and how they act or behave towards reality. (Anam et al., 2018).

By having a sense of awareness that taxes are a form of participation that supports the development of the State, taxpayers will not feel burdened and disadvantaged from the tax collection carried out.

Often times the problem in tax collection is the awareness of the community itself. According to the Director General of Taxes, the higher the level of public awareness about tax reporting and payment, the higher the level of taxpayer compliance.

According to Widayati and Nurlis (2014), several forms of awareness of paying taxes encourage taxpayers to pay taxes. Awareness that taxes are a form of participation in supporting state development. By realizing this, taxpayers are willing to pay taxes because they feel they are not disadvantaged from the tax collection that is carried out.

H2: Taxpayer awareness affects taxpayer compliance

2.9 Knowledge of Taxation

Knowledge according to Lestari (2017), namely, taxpayers must include knowledge of general provisions and taxation procedures, knowledge of the taxation system in Indonesia and knowledge of tax functions. The higher the taxpayer's knowledge, the taxpayer can determine his behavior better and in accordance with taxation provisions. If the taxpayer does not have knowledge of tax regulations and processes, the taxpayer cannot determine his behavior appropriately. Efforts to increase the awareness of taxpayers to be more obedient are increasing knowledge in the field of taxation.

According to Adiasa's research (2013) understanding tax regulations is also a way to know the mechanism of taxpayers to understand tax provisions and regulations and to apply them such as calculating, depositing and reporting taxes. If every taxpayer understands and understands this, of course there will be an increase in taxpayer compliance.

H3: Knowledge of taxation affects taxpayer compliance.

2.10 Tax Employee Services

Dewi et al., (2019) stated that service quality has a positive effect on taxpayer compliance. The quality of service both from the tax authorities, the available facilities, as well as the comfort of the waiting room can affect the desire and compliance of taxpayers. The quality of service that is getting better will certainly encourage taxpayers to fulfill their tax obligations. Service is a way of serving (helping to care for or preparing all the needs someone needs).

H4: Tax employee services affect taxpayer compliance.

Based on the literature review that has been carried out to determine the effect of the e-billing system, taxpayer awareness, knowledge of taxation and tax services on individual taxpayer compliance, the framework scheme is as follows:

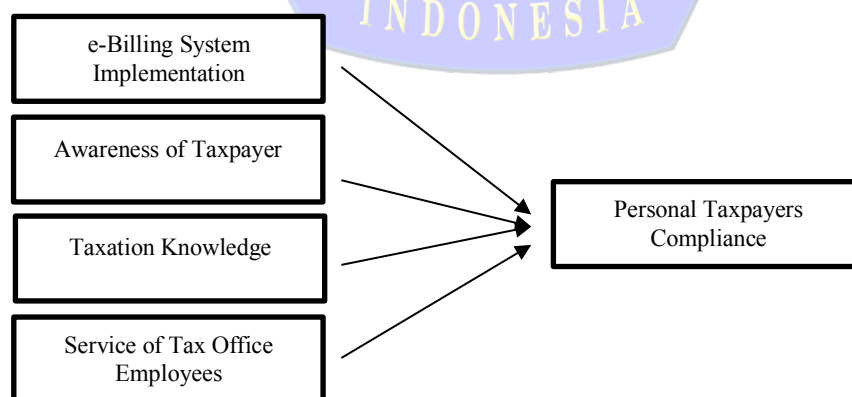


Image 1. Framework Scheme

3. RESEARCH METHOD

3.1 Research Object

This research was conducted at the Pratama Jakarta Pulogadung Tax Office which is located at Jl. Scout Kav. 31 RT 011 RW 005 Utan Kayu Utara Kec. Matraman, East Jakarta 13120 in August 2020.

3.2 Data Sources

The data source of this research uses primary data, namely data obtained directly from respondents through a survey method by distributing questionnaires to individual taxpayers. To get primary data, the researcher used a questionnaire whose measurement used a Likert scale.

According to Maryuliana et al., (2016) that this Likert scale has 4 or more question items that are combined to form a score or value. The answer options that can be chosen by respondents in this study are:

Score 1 = Strongly Disagree

Score 2 = Disagree

Score 3 = Agree

Score 4 = Strongly Agree

Before the data is analyzed, it is first tested through validity and reliability tests. These uses are respectively to determine the accuracy and consistency of data collected from the use of the instrument.

3.3 Population and Sample

According to Sugiyono (2016) defines "Population is a generalization area consisting of objects or subjects that have certain qualities and characteristics that are determined by researchers to be studied and then drawn conclusions." The population in this study were individual taxpayers at KPP Pratama Jakarta Pulogadung.

According to Sugiyono (2016) defines "The sample is part of the number and characteristics of the population. Sample measurement is a step to determine the size of the sample taken in carrying out research on an object. This sampling must be done in such a way as to obtain samples that describe the real situation. " The sample in this study is an individual taxpayer who reports an annual tax return. Sampling in this study was carried out using purposive sampling method. Purposive sampling is a way of taking samples by determining features that are in accordance with the objectives. The appropriate sample size for use in this study is 30 to 500. The sample size is determined using the Slovin formula as follows:

$$n = \frac{N}{1 + N(e)^2}$$

Based on data from KPP Pratama Jakarta Pulogadung until the end of 2019, there were 161,456 individual taxpayers. Therefore, the sample for research with a margin of error of 10% is 100 respondents.

3.4 Research Variables

The variables in this study are:

1. Independent or independent variables are variables used to explain changes in the value of other variables. In this study, the independent or free variables consist of the Effect of the Implementation of the e-Billing System (X1), Taxpayer Awareness (X2), Tax Knowledge (X3) and Tax Employee Services (X4).
2. The dependent or dependent variable is the variable that responds to the independent variable. In this study, the dependent or dependent variable consists of Individual Taxpayer Compliance (Y).

3.5 Data Analysis Methods

The method of analysis used in this research is multiple linear regression analysis method. Multiple linear regression analysis is an analysis used to test the effect of two variables, namely the independent variable (X) and the dependent variable (Y). With variables that affect the e-Billing system method. So a multiple regression measurement was chosen which was formulated as follows (Budiyanto et al., 2019):

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + E$$

Keterangan :

Y	:	Personal Taxpayers Compliance
α	:	Constant
$\beta_1, \beta_2, \beta_3, \beta_4$:	Regression Coefficient
X_1	:	The First Independent Variable Implements e-Billing System
X_2	:	The Second Independent Variable is Taxpayer Awareness
X_3	:	The Third Independent Variable is Tax Knowledge
X_4	:	The Fourth Independent Variable is Tax Employee Services
E	:	Error

3.6 Data Quality Test

The validity test is used to determine the feasibility of items in a list of questions in defining a variable. This questionnaire generally supports a particular group of variables. The validity test should be done on every item in the validity test. We compare the results of r count with the r table where $df = n - 2$ with sig 5%. If $r \text{ table} < r \text{ count}$ then it is valid. (Priyatno 2014). Conversely, if $r \text{ count} < r \text{ tabel}$ then the item is declared invalid, then it is followed by the reliability test. The validity of the instrument can be measured using the following formula:

$$R_{xy} = \frac{N \sum XY - (\sum X)(\sum Y)}{\sqrt{[N \sum X^2 - (\sum X)^2][N \sum Y^2 - (\sum Y)^2]}}$$

Information:

R_{xy}	: The Correlation Coefficient X dan Y
N	: Number of Samples
$\sum XY$: Number of Result X and Y
$\sum X$: Sum of X Values
$\sum Y$: Sum of Y Values
$\sum X^2$: Sum of X^2 Values
$\sum Y^2$: Sum of Y^2 Values

The reliability test is a measure of the stability and consistency of the respondent in answering matters relating to question constructs which are the dimensions of a variable and arranged in a questionnaire form. Reliability test can be carried out jointly on all question items. If the alpha value is > 0.60 then it is reliable (Priyatno 2014).

3.7 Classic Assumption Test

The classical assumption test carried out on the regression model used in the study is used to test whether the model is good or not. In this study, there are 3 classic assumption tests used, namely, normality test, multicollinearity test, and heteroscedasticity test (Saebani and Muliawati, 2016):

1. Normality Test

It is used to test whether in the regression model, the two variables (free and dependent) have a normal distribution or at least close to normal (Ghozali, 2011). The way to find out whether the data is normally distributed is to perform the Kolmogorov-Smirnov test.

This test is carried out by entering the residual value in a non-parametric test provided that:

- a. If the sig value > 0.05, the data is normally distributed.
- b. If the sig value < 0.05, the data is not normally distributed.

2. Multicollinearity Test

Multicollinearity is a phenomenon of perfect correlation between independent variables and other independent variables. A good regression model should not have a correlation between the independent variables. Multicollinearity test is a requirement for using multiple regression analysis. Multicollinearity can be detected with tolerance and VIF. The cutoff value that is commonly used to indicate multicollinearity is a tolerance value < 0.10 or equal to the VIF value > 10.

3. Heteroscedasticity Test

Heteroscedasticity occurs when there is no standard deviation in the value of the dependent variable on each independent variable. When heteroscedasticity symptoms occur, the regression coefficient becomes a minimum and the confidence interval widens so that the statistical significance test results are no longer valid. If there are independent variables that have a significant effect on the 5% significance level on the absolute residual, heteroscedasticity occurs.

3.8 Hypothesis Testing

The hypothesis testing in this study is to use the coefficient of determination (R²) and t test (partial).

The coefficient of determination measures how far the model's ability to explain the variation in the dependent variable, with a coefficient between zero and one. With the following formula:

$$R = R_{Y(1,4)}^4$$

Information:

R⁴ : The coefficient of determination between the effect of the e-Billing system, taxpayer awareness, tax knowledge, tax employee services and taxpayer compliance.

R_{Y (1,4)} : The correlation coefficient between the effect of the e-Billing system, taxpayer awareness, tax knowledge, tax employee services and taxpayer compliance.

The t test (partial) is to show whether the independent variable individually has a significant effect on the dependent variable. The t test is done by comparing t count with t table, namely with the following conditions:

1. If the significance > 0.05 (tcount < ttable) then H is rejected.
2. If the significance < 0.05 (tcount > ttable) then H is accepted.

The significance level uses 0.05 (5%), meaning that a conclusion has a 5% chance of error with a 95% confidence level tcount can be searched using SPSS or by the following formula:

$$t_{hitung} = \frac{r \sqrt{n-2}}{\sqrt{1-r^2}}$$

Information :

r = correlation coefficient

n = Number of samples

The amount of t table can be obtained from the distribution table. The t distribution table is sought at alpha (α) 2.5% because it uses a 2-sided test with df (degree of freedom) = (n - k), where n is the number of samples and k is the number of independent and dependent variables (Sugiyono, 2016) .

4. RESULTS

4.1 Multiple Regression Analysis

Multiple linear regression analysis is used to determine the effect of the four independent variables on the dependent variable. Based on the multiple regression analysis table, the following results are obtained:

Tabel 4.1: Multiple linear regression analysis

Model		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,818	1,323		,618	,538
	SistemE_Billing	,306	,069	,349	4,429	,000
	KesadaranWajibPajak	,221	,082	,216	2,693	,008
	PengetahuanPerpajakan	,327	,082	,362	3,988	,000
	PelayananPegawaiPajak	,013	,056	,018	,235	,815

a. Dependent Variable: KepatuhanWajibPajakOrangPribadi

Source: Primary data has been processed using SPSS 24

Based on the regression equation, it can be explained as follows:

1. A constant coefficient of 0.818 means that if the variable of e-Billing System Implementation (X1), Taxpayer Awareness (X2), Tax Knowledge (X3), Tax Employee Services (X4) is 0, then Individual Taxpayer Compliance (Y) is worth is 0.818.
2. The regression coefficient of the e-Billing System Implementation (X1) is 0.306, which means that the implementation of the e-Billing System has increased by 30.6%, so the level of Taxpayer Compliance (Y) will increase by 30.6% assuming the independent variable remains.
3. The regression coefficient of the Individual Taxpayer Awareness (X2) variable is 0.221, meaning that the Individual Taxpayer Awareness has increased by 22.1%, then the Taxpayer Compliance level (Y) will experience an increase of 22.1% assuming the independent variable remains.
4. Tax Knowledge variable regression coefficient (X3) of 0.327 means that Taxation Knowledge has increased by 32.7%, then the level of Taxpayer Compliance (Y) will increase by 32.7% assuming the independent variable remains.
5. Tax Employee Service (X4) variable regression coefficient of 0.013 means that the Tax Employee Service has increased by 13%, then the Taxpayer Compliance level (Y) will increase by 13% assuming the independent variable remains.

4.2 Analysis of the Coefficient of Determination (R²)

The coefficient of determination (R²) shows how much the percentage of variation in the dependent variable can be explained in the independent variable. The coefficient of determination is determined by the adjusted R square value, the following figures are obtained:

Tabel 4.2: coefficient of determination (R^2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,718 ^a	,516	,496	1,143

a. Predictors: (Constant), PelayananPegawaiPajak, KesadaranWajibPajak, SistemE_Biling, PengetahuanPerpajakan

Source: Primary data has been processed using SPSS 24

Based on table 4.2 above, the Adjusted R Square value is 0.496 or 49.6%. This shows that the effect of the variable implementation of the e-billing system, taxpayer awareness, tax knowledge and tax employee services on the variable of individual taxpayer compliance is 49.6%. While the remaining 50.4% is influenced by other variables which are not researched.

4.3 T test (partial)

This test is useful for knowing how much influence the independent variable has on the dependent variable. The correlation coefficient has been tested using a significance tariff of 5% (0.05). The results of the t test are presented as follows:

Tabel 4.3: T test (partial)

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,818	1,323		,618	,538		
	SistemE_Biling	,306	,069	,349	4,429	,000	,822	1,216
	KesadaranWajibPajak	,221	,082	,216	2,693	,008	,791	1,264
	PengetahuanPerpajakan	,327	,082	,362	3,988	,000	,618	1,618
	PelayananPegawaiPajak	,013	,056	,018	,235	,815	,829	1,206

a. Dependent Variable: KepatuhanWajibPajakOrangPribadi

Source: Primary data has been processed using SPSS 24

At a significant level of 0.05 with degrees of freedom df (number of samples - variable) = $100-4-1 = 95$. Then the obtained t table = 1.98525. Based on table 4.3 above, it can be concluded:

1. The e-Billing System Implementation Variable (X_1) has a significance level of 0,000, which means it is smaller than 0.05 with a t count of $4.429 > 1.98525$. This means that partially the implementation of the e-Billing System has a positive and significant effect on Individual Taxpayer Compliance (Y). So it is known that the hypothesis is that H_{a1} is accepted and H_{o1} is rejected.
2. Taxpayer Awareness variable (X_2) has a significance level of 0.008, which means it is smaller than 0.05 with a t count of $2.693 > 1.98525$. This means that partially, Taxpayer Awareness has a positive and significant effect on Taxpayer Compliance (Y). So it is known that the hypothesis is that H_{a2} is accepted and H_{o2} is rejected.
3. The Taxation Knowledge variable (X_3) has a significance level of 0,000, which means it is smaller than 0.05 with a t count of $3,988 > 1,98525$. This means that partially, Taxation Knowledge has a positive and significant effect on Individual Taxpayer Compliance (Y). So it is known that the hypothesis is H_{a3} accepted and H_{o3} rejected.
4. Tax Employee Service Variable (X_4) has a significance level of 0.815, which means it is greater than 0.05 with a t count of $0.235 < 1.98525$. This means that partially the Tax Employee Services has no significant effect on Individual Taxpayer Compliance (Y). So it is known that the hypothesis is H_{o4} is accepted and H_{a4} is rejected.

5. CONCLUSION, IMPLICATION AND LIMITATION

5.1 Conclusion

Based on the results of the analysis and discussion above, the following conclusions can be drawn:

1. Implementation of the e-Billing System has a positive and significant effect on Individual Taxpayer Compliance.
2. Taxpayer Awareness has a positive and significant effect on Individual Taxpayer Compliance.
3. Tax Knowledge has a positive and significant effect on Individual Taxpayer Compliance.
4. Tax Employee Services does not have a significant effect on Individual Taxpayer Compliance.

5.2 Implication

1. The results of this hypothesis test mean that individual taxpayers registered at KPP Pratama Jakarta Pulogadung show that the better the application of the e-Billing system, the better the taxpayer compliance will be. The e-Billing system has features that can assist and facilitate taxpayers in making tax payments through online sites so as to increase taxpayer compliance. The results of this study are in line with the results of research by Dewi (2019) showing that e-Billing has a significant effect on taxpayer compliance, because the e-Billing system is more effective and efficient. However, the results of this study are not in line with the results of research from Arbani Rusdi, P.Y.J (2019) which states that e-Billing has no effect on taxpayer compliance.
2. The results of this hypothesis testing mean that individual taxpayers registered at KPP Pratama Jakarta Pulogadung already have an awareness of the importance of taxation. Taxpayers feel aware of the importance of paying taxes because it is a form of participation in supporting the development of the State and if the payment of taxes is not appropriate it will result in losses to be borne by the State. The results of this study are in line with research from Arifin (2015) which states that taxpayer awareness has a significant effect on individual taxpayer compliance. That each individual's belief and awareness of taxes is important. However, the results of this study are not in line with the results of research from Aditya and Rita (2016) which state that taxpayer awareness does not affect the fulfillment of individual tax obligations.
3. The results of this hypothesis test mean that individual taxpayers registered at KPP Pratama Jakarta Pulogadung already have qualified knowledge about taxation. By increasingly understanding and understanding taxpayers in the importance of paying taxes, individual taxpayer compliance in reporting and paying is also high. This means that the better their understanding of the applicable tax regulations will make taxpayers more obedient in paying taxes. The results of this study are in line with research conducted by Lestari (2017) which states that tax knowledge has an effect on taxpayer compliance. However, the results of this study are not in line with research from Marsaulina and Putra (2018) which states that taxation knowledge does not have a positive effect on taxpayer compliance.
4. The results of this hypothesis test mean that individual taxpayers who are registered at KPP Pratama Jakarta Pulogadung feel less satisfied with tax employee services so that the results of this research on tax employee services do not have a significant effect on taxpayer compliance. With the modernization system that makes it easy for taxpayers to reduce interaction between tax officials and taxpayers. The results of this study are in line with the results of research by Dewi (2019) showing that the quality of tax servants has no significant effect on taxpayer compliance. However, this research is not in line with research conducted by Anam (2018) which states that taxpayer services can have a positive effect on taxpayer compliance.

5.3 Limitation

In conducting this research, the maximum effort has been made in accordance with existing scientific procedures. However, there are still limitations in this research, that is :

1. The factors that can affect taxpayer compliance in this study only consist of 4 (four) variables, namely the implementation of the e-billing system, taxpayer awareness, tax knowledge and tax employee services. On the other hand, there are still many factors that can affect Individual Taxpayer Compliance.

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