

Tax Sanctions as a Moderating Variable of the Influence of E-Filling on Taxpayer Compliance

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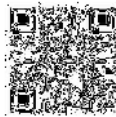
ABSTRACT

Penelitian ini merupakan penelitian kuantitatif dengan pendekatan eksplanatori, yaitu pendekatan yang mengilhami penelitian sebelumnya dan memodifikasi penelitian yang sedang dilakukan dengan menambahkan variasi baru berupa variabel moderasi. Data yang digunakan dalam penelitian ini merupakan data primer yang peneliti peroleh dari lima puluh petugas pajak dan lima puluh wajib pajak yang tersebar di seluruh Indonesia. Data yang diperoleh peneliti dianalisis dengan menggunakan alat analisis smart LS 4.0. Hasil dalam artikel ini menunjukkan semua hipotesis yang digunakan dalam penelitian ini dapat diterima dan terbukti. Pada hipotesis pertama, variabel E-Filling dapat memiliki arah hubungan positif dan pengaruh yang signifikan terhadap variabel Kepatuhan Wajib Pajak. Hal ini dikarenakan nilai P-Values yang positif dan berada di bawah taraf signifikansi 0,05 yaitu 0,008. Artinya, penerapan E-Filling dapat membuat seseorang mengetahui lebih tepat berapa pajak yang seharusnya dibayarkan dan segera memutuskan untuk membayar pajak. Hal ini tentu saja dapat meningkatkan Kepatuhan Wajib Pajak. Pada hipotesis selanjutnya, variabel Sanksi Perpajakan juga dapat memoderasi pengaruh variabel e-Filling terhadap variabel Kepatuhan Wajib Pajak karena nilai P-Values bernilai positif dan berada di bawah taraf signifikansi 0,05 yaitu 0,000 yang lebih signifikan dibandingkan pengujian langsung.

This research is a quantitative study with an explanatory approach, namely an approach that inspires previous research and modifies the research being carried out by adding new variations in the form of moderating variables. The data used in this study are primary data that researchers obtained from fifty tax officials and fifty taxpayers spread throughout Indonesia. The data obtained by the researcher was analyzed using the smart LS 4.0 analysis tool. The result in this article show all hypotheses used in this study can be accepted and proven. In the first hypothesis, the E-Filling variable can have a positive relationship direction and a significant influence on the Taxpayer Compliance variable. This is because the P-Values are positive and below the significance level of 0.05, namely 0.008. This means that the implementation of E-Filling can make someone know more precisely how much tax should be paid and immediately decide to pay tax. This, of course, can increase Taxpayer Compliance. In the next hypothesis, the Tax Sanctions variable can also moderate the influence of the e-Filling variable on the Taxpayer Compliance variable because the P-Values are positive and below the significance level of 0.05, namely 0.000, which is more significant than direct testing.



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INTRODUCTION

Taxpayers are individuals or bodies that are determined to carry out their tax obligations starting from collecting, withholding to reporting them (Setiyani, N. M., Andini, R., & Oemar 2018). Taxpayers have several obligations that must be fulfilled, including (Setiyani, N. M., Andini, R., & Oemar 2018): a. Registering to obtain a NPWP. b. Reporting their business to be confirmed as a PKP. c. Calculating the tax payable, calculating the tax that has been withheld by other parties, paying and reporting the correct tax themselves. d. Correctly filling out the SPT and submitting it to the Tax Service Office within the specified time limit. e. Organizing bookkeeping/recording. f. Willing to follow the tax audit procedure if an audit is required. g. If when disclosing bookkeeping, recording or documents and information requested. The rights held by taxpayers include (Mardiasmo, 2018): a. Submitting a letter of objection and a letter of appeal. b. Receiving proof of submission of SPT. c. Making corrections to the SPT that has been submitted. d. Submitting a request for postponement of SPT submission. e. Submitting a request for postponement or installment of tax payments. f. Submitting a request for calculation of taxes imposed in the tax assessment letter. g. Requesting a refund of excess tax payments. h. Submitting a request for the elimination and reduction of sanctions, as well as correction of incorrect tax assessment letters. i. Giving power of attorney to people to carry out their tax obligations. j. Requesting proof of tax deductions or collections.

Tax compliance is defined as the behavior of a taxpayer who complies with all his tax obligations and uses all his rights by referring to applicable tax regulations (Febriyani 2015). Another definition of tax compliance is the willingness of a taxpayer to fulfill his obligations in accordance with applicable regulations (Yuliaty and Fauzi 2020). It can be concluded that compliance is very important for taxation because taxpayer non-compliance is one of the efforts to avoid paying taxes. Tax compliance needs attention because it can cause losses to the state due to tax evasion practices.

There are two types of compliance, namely (Yusro 2014): a. Formal compliance; a situation where Taxpayers fulfill tax obligations formally in accordance with formal provisions in tax laws. b. Material compliance; a situation where Taxpayers substantively / essentially fulfill all material provisions of taxation, namely in accordance with the contents and spirit of tax laws. Material compliance also includes formal compliance. Based on the Regulation of the Minister of Finance Number 192 / PMK.03 / 2007 concerning Taxpayers with Certain Criteria in the Framework of Preliminary Refunds of Excess Tax Payments, Taxpayers with certain criteria are referred to as Compliant Taxpayers if they meet several requirements as follows: a. On time in submitting Tax Returns; b. Have no tax arrears for all types of taxes, except for tax arrears that have obtained permission to be idle or postpone tax payments. c. Financial statements must be audited by a Public Accountant or Government Financial Supervisory Agency with an Unqualified Opinion for three consecutive years. d. Never been convicted of committing a criminal act in the taxation sector based on an audit decision that has permanent legal force within the last five years.

The benefits received by becoming a compliant Taxpayer are getting special services in income tax and value added tax restitution, namely preliminary refunds of excess tax without having to be audited by taxable entrepreneurs. Based on the explanation above, the researcher believes that Taxpayer Compliance can be influenced by E-Filing. E-filing is a Periodic or Annual Tax Return in the form of an electronic form that can be submitted directly to the DGT online (Tri Suryanti 2013). Article 1 of the Regulation of the Directorate General of Taxes No. 47/PJ/2008 states that e-filing is a method of submitting SPT and submitting notification of extension of Annual SPT electronically which is done online and in real time through the Application Service Provider (ASP). Based on the Decree of the Director General of Taxes Number: KEP88/PJ/2004 dated May 14, 2004 KEP-05/PJ./2005 dated January 12, 2005 concerning Procedures for Submitting Electronic Tax Returns (e-filing) through Application Service Providers (ASP), e-filing or e-SPT is a Periodic or Annual Tax Return in the form of an electronic form in a computer media, where the submission is done electronically. in the form of digital data that is transferred or submitted to the Directorate General of Taxes through an Application Service Provider (ASP) appointed by the Director General of Taxes with an integrated and real-time process. Every innovation or service update carried out by the Directorate General of Taxes must have certain benefits and objectives (Sulistyawati, Lestari, and Tiandari 2021): a. Accuracy and Avoiding Common Mistakes b. Saving Paper c. Saving Taxpayers' Money and Time.

There are a number of previous studies, namely (MARIANA 2019) ; (S. D. G. P. Sari 2016) da&(Purwandana 2022)showing that the E-Filing variable can have a positive relationship direction and a significant influence on Taxpayer Compliance. Different from the research (MARIANA 2019); (S. D. G. P. Sari 2016) dan (Purwandana 2022), this article adds the Tax Sanction variable as a moderating variable.

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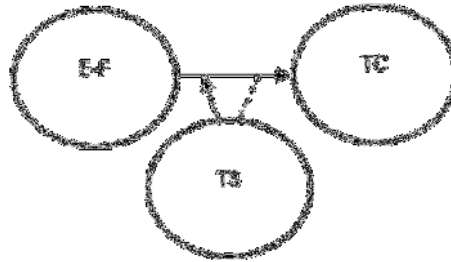


Figure 1. Model

Noted:

E-F: E-Filing

TC: Taxpayer Compliance

TS: Tax Sanctions

Hypothesis:

H1: The Influence of E-Filing on Taxpayer Compliance

H2: Tax Sanctions Can Moderates The Influence of E-Filing on Taxpayer Compliance

Based on the first image of the research model above, it can be concluded that this study has similarities with the objectives in the study (MARIANA 2019) ; (Sari 2016) & (Purwandana 2022). The difference is, this study adds the Tax Sanction variable as a moderating variable which is believed to be able to strengthen the influence of the E-Filing variable on the Taxpayer Compliance variable (M. Hanafi 2015). This research is a quantitative study with an explanatory approach, namely an approach that inspires previous research and modifies the research being carried out by adding new variations in the form of moderating variables (E. Y. N. Sari 2021). The data used in this study are primary data that researchers obtained from fifty tax officials and fifty taxpayers spread throughout Indonesia (Abdurahman 2016). The data obtained by the researcher was analyzed using the smart LS 4.0 analysis tool with a more complete explanation below (Jonathan Sarwono 2016).

RESULT AND DISCUSSION

Background Analysis

Taxpayers are individuals or bodies that are determined to carry out their tax obligations starting from collecting, withholding to reporting them (Setiyani, N. M., Andini, R., & Oemar 2018). Taxpayers have several obligations that must be fulfilled, including(Setiyani, N. M., Andini, R., & Oemar 2018: a. Registering to obtain a NPWP. b. Reporting their business to be confirmed as a PKP. c. Calculating the tax payable, calculating the tax that has been withheld by other parties, paying and reporting the correct tax themselves. d. Correctly filling out the SPT and submitting it to the Tax Service Office within the specified time limit. e. Organizing bookkeeping/recording. f. Willing to follow the tax audit procedure if an audit is required. g. If when disclosing bookkeeping, recording or documents and information requested. The rights held by taxpayers include (Mardiasmo, 2018): a. Submitting a letter of objection and a letter of appeal. b. Receiving proof of submission of SPT. c. Making corrections to the SPT that has been submitted. d. Submitting a request for postponement of SPT submission. e. Submitting a request for postponement or installment of tax payments. f. Submitting a request for calculation of taxes imposed in the tax assessment letter. g. Requesting a refund of excess tax payments. h. Submitting a request for the elimination and reduction of sanctions, as well as correction of incorrect tax assessment letters. i. Giving power of attorney to people to carry out their tax obligations. j. Requesting proof of tax deductions or collections.

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There are a number of previous studies, namely (MARIANA 2019) ; (S. D. G. P. Sari 2016) da&(Purwandana 2022) showing that the E-Filling variable can have a positive relationship direction and a significant influence on Taxpayer Compliance. Different from the research (MARIANA 2019); (S. D. G. P. Sari 2016) dan (Purwandana 2022), this article adds the Tax Sanction variable as a moderating variable.

Validity Test

The validity test stage is the opening stage for the reliability test stage and the Path Coefficient stage which is ultimately used to find out whether the hypothesis used in this study can be proven or not. Before going too far into the proof stage, here are the results of the validity test in this study (Sarstedt et al. 2014):

Table 1. Validity Test

Variable	Question Item	Loading Factor
E-Filling (X)	E-Filling can make someone know the tax bill easily	0.867
	E-Filling can increase taxpayer compliance	0.887
	E-Filling can increase tax awareness	0.892
	E-Filling can reduce tax violations	0.881
	Taxpayer compliance can be influenced by E-Filling	0.915

Taxpayer Compliance (Y)	Taxpayer compliance can be done after someone knows the tax bill	0.922
	Taxpayer compliance can be influenced by tax sanctions	0.919
	Taxpayer compliance can affect tax violations	0.935
Tax Sanctions (Z)	Tax sanctions can make the influence of E-Filing on Taxpayer Compliance stronger	0.942
	Tax sanctions can affect Taxpayer Compliance	0.961

Valid > 0.70

Reliability Test

Fifty tax officers and fifty taxpayers who are the objects of this study have successfully collected data and can be seen carefully the results of the validity test. Based on the results of the validity test above, all data collected are valid. Entering the next stage, below are the results of the reliability test in this article (Hair 2010):

Table 2. Reliability Test

Variable	Composite Reliability	Cronbach Alfa	Noted
E-Filing	0.927	0.885	Reliable
Taxpayer Compliance	0.933	0.892	Reliable
Tax Sanctions	0.962	0.925	Reliable

Reliable > 0.70

Path Coefisien

The E-Filing variable, Taxpayer Compliance variable, and Tax Sanction variable which are the direct objects in this study have been tested for reliability. Based on the results of the reliability test in the second table above, the E-Filing variable, Taxpayer Compliance variable, and Tax Sanctions variable in this study show reliable results. The next stage is the Path Coefficient, here are the results of the Path Coefficient in this study (Ghozali 2016):

Table 3. Path Coefisien

Direct Influence	Variable	P-Values	Noted
	EF->TC	0.008	Accepted
Indirect Influence	TS* EF->TC	0.000	Accepted

Significant Level < 0.05

Based on the results of the third table above, it can be concluded that all hypotheses used in this study can be accepted and proven. In the first hypothesis, the E-Filing variable can have a positive relationship direction and a significant influence on the Taxpayer Compliance variable. This is because the P-Values are positive and below the significance level of 0.05, namely 0.008. This means that the implementation of E-Filing can make someone know more precisely how much tax should be paid and immediately decide to pay tax. This, of course, can increase Taxpayer Compliance. In the next hypothesis, the Tax Sanctions variable can also moderate the influence of the e-Filing variable on the Taxpayer Compliance variable because the P-Values are positive and below the significance level of 0.05, namely 0.000, which is more significant than direct testing. Thus, it can be concluded that the first and second hypotheses used in this article can be accepted and proven.

CONCLUSION

Based on the results of the third table above, it can be concluded that all hypotheses used in this study can be accepted and proven. In the first hypothesis, the E-Filing variable can have a positive relationship direction and a significant influence on the Taxpayer Compliance variable. This is because the P-Values are positive and below the significance level of 0.05, namely 0.008. This means that the implementation of E-Filing can make someone know more precisely how much tax should be paid and immediately decide to pay tax. This, of course, can increase Taxpayer Compliance. In the next hypothesis, the Tax Sanctions variable can also moderate the influence of the e-Filing variable on the Taxpayer Compliance variable because the P-Values are positive and below the significance level of 0.05, namely 0.000, which is more significant than direct testing. Thus, it can be concluded that the first and second hypotheses used in this article can be accepted and proven.

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