

The Influence of Understanding of Regulations and the Implementation of Electronic Taxation System on the Compliance of Personal Free Taxpayers Work in Lampung

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Abstract

This study aims to determine whether the understanding of taxpayers of tax regulations and taxation electronic systems imposed by the Directorate General of Taxation, namely E-SPT, E-Billing and E-Filling will be able to influence the compliance of taxpayers of individuals in calculating, paying and reporting their taxes with true in accordance with existing regulations. This study uses data derived from the distribution of questionnaires conducted on individual taxpayers conducted at the Primary Tax Service Office in Lampung, then the data will be processed using SPSS Version 25. In this study has limitations such as research only not done throughout Indonesia. It is hoped that this research can have an impact on the Primary Tax Service Office in providing education to individual taxpayers in increasing the compliance of individual taxpayers in calculating, paying and reporting their taxes.

Keywords: Compliance, E-SPT, E-Billing, E-Filling, Understanding, taxpayers.

INTRODUCTION

National development is an ongoing and continuous activity aimed at improving the welfare of the people both materially and spiritually. To be able to realize these objectives need a lot of attention to the issue of development funding. One effort to realize the independence of a nation or state in financing development is to explore sources of funds originating from within the country in the form of taxes that can be used to finance development that is useful for the common good (Sarunan 2015). Tax has a very important role for the revenue of the state treasury, where the tax is a contribution from the people for the state treasury that is forced without direct compensation, with the aim of the people's welfare itself (Sarunan 2015).

The condition of tax compliance level in Indonesia is relatively low due to individual taxpayers who have registered themselves but then do not report their Annual Tax Return, thus making the government in this case the Directorate General of Taxes continue to work on creating a new taxation system in order to improve services and easiness for taxpayers to report their annual tax return so that the level of tax compliance can increase (Avianto dkk, 2016).

Taxpayer compliance to fulfill its tax obligations needs to be increased in order to create the desired tax target. Factors that influence tax revenue in a country include the level of compliance of taxpayers in that

country. Public awareness and compliance with tax regulations will certainly have an impact on increasing state tax revenues (Darmayasa and Setiawan, 2016).

Research Issues

Taxpayer compliance can be measured by understanding all tax laws and regulations, filling out forms completely and clearly, calculating the amount of tax owed correctly, paying and reporting tax payable on time (Adustom, 2013).

With the launch of the tax modernization program implemented by the Directorate General of Tax (DGT) by implementing electronic taxation system regulations, the aim is to create good governance, namely by implementing transparent and accountable tax administration systems, by utilizing a reliable and up-to-date Electronic System (Rysaka et al. , 2014).

The renewal in the taxation system that began in 2014 is the application of information technology in taxation services, namely the implementation of types of services to taxpayers in the context of submitting Notification using electronic or via the internet, hereinafter referred to as E-Filing. With the E-Filing system created by the Directorate General of Taxes, the aim is to improve services to taxpayers and is expected to increase taxpayer compliance in reporting individual annual taxpayers' letters (Avianto et al, 2016).

Literature

Taxpayer Compliance

According to the Big Indonesian Dictionary, obedience is nature, obedience, obedience. the definition of compliance means that the taxpayer has the willingness to fulfill his tax obligations in accordance with applicable regulations without the need for examinations, careful investigations, warnings, or threats and the application of sanctions both legal and administrative. So, compliance is an obedient attitude in carrying out something without any element of coercion from any party.

In accordance with article 17 C KUP Jis KMK No. 544 / KMK.04 / 2000 the Directorate General of Taxes has issued criteria for compliant taxpayers. Compliant taxpayers are taxpayers determined by the Directorate General of Taxes as taxpayers who meet certain criteria that can be given preliminary returns on overpaid taxes.

Criteria for compliant taxpayers include the following :

- a. Timely submitting Tax Returns, both Annual Tax and Period Tax
- b. Do not have tax arrears for all types of taxes, unless you have obtained permission to pay in installments or delay tax payments.
- c. Has never been sentenced for committing criminal acts in the field of taxation in the last 10 years which resulted in state losses.
- d. If a tax audit is carried out, the fiscal correction made by the tax examiner for each type of tax payable is not more than 10%, seen from gross income

Understanding Taxpayers

There are several indicators that taxpayers know and understand tax regulations. First, NPWP ownership of every taxpayer who has income from taxpayers to register from to obtain NPWP as a means to administer

tax. Second, knowledge and understanding of the rights and obligations as a taxpayer. If taxpayers already know and understand their obligations as taxpayers, then they will carry out these obligations, one of which is reporting tax returns and paying taxes if they are already outstanding. Third, knowledge and understanding of tax sanctions. The more you know and understand the taxpayers regarding tax regulations, the more you know and understand the taxpayers about the sanctions that will be received if you neglect their tax obligations. This will certainly encourage every compliant taxpayer to carry out their obligations properly. Fourth, knowledge and understanding of PTKP, PKP and tax rates. By knowing and understanding the applicable tax rates, it will encourage taxpayers to be able to calculate their own tax obligations correctly. Fifth, taxpayers know and understand tax regulations through socialization conducted by the Tax Office, and the sixth, taxpayers know and understand tax regulations through tax training they follow (Widayanti and Nurlis 2010).

Implementation of Electronic Systems

With the guidelines for the regulation of the Directorate General of Tax No. 24 / PJ / 2009 E-Registration or Online Taxpayer Registration System is a system of registration of Taxpayers and / or inauguration of Taxable Entrepreneurs and changes in data of Taxpayers and / or Taxable Entrepreneurs through the internet that is directly connected on-line with the Directorate General of Taxes. (Rysaka et al, 2014)

Based on the Director General of Tax Regulation No. PER-06 / PJ. / 2014 e-filing is a way of electronically submitting Annual Tax Returns on-line and realtime over the internet on the website of the Directorate General of Taxes (www.pajak.go.id). With this e-Filing system, it is easier for taxpayers to fulfill their tax obligations without having to leave the house and queue at the tax office so that it is more effective and efficient. And also the natural savings in terms of cost, reduced use of paper, envelopes, stamps.

Influence of Understanding Taxpayers on Taxpayer Compliance

Based on attribution theory, the understanding of taxpayers about taxation regulations is an internal cause that can affect the perception of taxpayers in making decisions regarding taxpayer compliance behavior in carrying out tax obligations. Based on social learning theory, taxpayers can learn through direct observation and experience of the role of understanding that taxpayers have about tax regulations in helping taxpayers to meet tax obligations. If the obligation to register has been fulfilled, then the Taxpayer has the obligation to calculate, calculate, pay and report the amount of tax owed. These tax obligations must be carried out in accordance with the applicable laws and regulations. The implementation of taxation obligations can be fulfilled properly if the taxpayer has a good understanding of the applicable tax regulations. Hardiningsih and Yulianawati (2011) said that taxpayers who do not understand tax regulations clearly will tend to become non-compliant taxpayers. This is the basis for the allegation that the understanding of taxpayers about tax regulations affects the taxpayer compliance. The higher the level of understanding of taxpayers regarding tax regulations, the compliance of taxpayers will also increase

H1: Understanding of Taxation Regulations has a Positive and Significant Impact on the Compliance of Personal Taxpayers who Work Free in the Tax Service Office in Lampung.
Influence of implementation of Electronic Systems on Taxpayer Compliance

There is an electronic system in taxation services made by the Directorate General of Taxes, which is useful for facilitating taxpayers, namely e-SPT, eFiling, E-registration, and E-Billing. Electronic SPT or e-SPT is an application (software) created by the Directorate General of Taxes for use by Taxpayers in submitting tax returns. e-Filing is a way to submit Notification that is done through online and real time systems. E-filing is a way of electronically submitting Annual Tax Returns on-line and realtime over the internet on the website of the Directorate General of Taxes (www.pajak.go.id). With this e-Filing system, it is easier for taxpayers to fulfill their tax obligations without having to leave the house and queue at the tax office so that it is more effective and efficient. And also the natural savings in terms of cost, reduced use of paper, envelopes, stamps.

H2: The implementation of the Electronic Taxation System has a positive and significant effect on the compliance of Personal Taxpayers who Work Free in the Tax Service Office in Lampung.

Research Method

Tax is a state income that is currently starting to be relied upon as development capital, one of the fundamental things that needs to be prioritized to find a solution related to taxation is the problem of lower taxpayer compliance because this problem has a significant impact on tax revenue. When explored in depth Understanding of Tax Regulations and the Implementation of Electronic Systems Against Taxpayer Compliance of Individuals who do Free Work to carry out their tax obligations, namely calculating, depositing and reporting the amount of tax insured themselves.

Based on the theoretical opinion above, this type of research is quantitative research with descriptive analysis, which means trying to describe in general terms about the problems examined, about the Effect of Understanding Taxation Regulations and the Implementation of Electronic Systems Against Compliance of Individual Taxpayers who do Free Work in Tax Office in Lampung.

The type of data used is primary data because it collects data only during field research (Gozhali, 2006). The population in this study are all individual taxpayers who do free work in the working area of the Tax Service Office in Lampung. The type of sample selection technique used in this study is to use the Simple Random Sampling method.

According to (Sugiyono; 2016) data collection techniques are techniques or ways used by researchers to collect data. In the quantitative research paradigm, data are collected by questionnaire / questionnaire and documentation. To analyze the data that has been obtained in this study, researchers used quantitative descriptive techniques with the help of Stastical Product and Service Solution (SPSS) version 25.

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