

# Electronic Tax System, Tax Services and Tax Sanctions to Improve Fiscal Compliance (Case study at KPP Pratama Jakarta Pluit)

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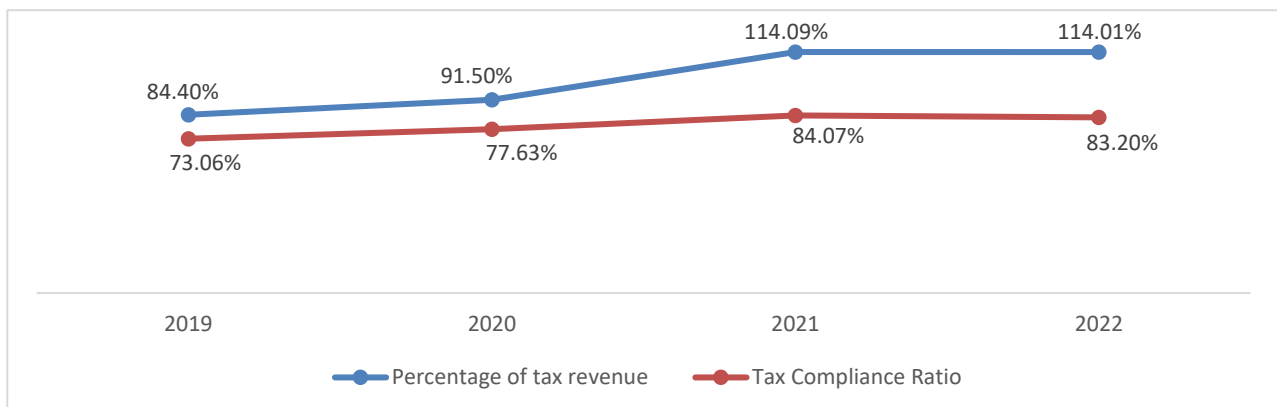
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**Abstract** - This study was conducted to determine empirical evidence that can be used to improve tax compliance by implementing an e-taxation system, service quality and the application of tax sanctions that occurred at KPP Pratama Jakarta Pluit. Data were collected from 96 respondents and taken using the Convenience Sampling technique with the selection of respondents based on coincidence only and respondents were administered at KPP Pratama Jakarta Pluit. Then the data were analyzed using multiple linear regression analysis. Based on the results of data processing, all research hypotheses are supported, namely the convenience felt by taxpayers, good competence of tax officials and excellent service facilities as well as the application of strict sanctions have a major influence on the level of tax compliance of individual taxpayers administered at the Jakarta Pluit Pratama Tax Office. This study does not differentiate between the types of respondents' jobs, whether employees or entrepreneurs, does not involve in-depth interviews and the sample size is small. To increase tax revenue that can be felt by the community, the government is expected to improve the quality of efficient and effective tax e-systems, improve the competence of tax officials, provide innovative tax service facilities and apply tax sanctions to taxpayers who violate. This study can describe the impact of implementing e- taxation systems, service quality and the application of tax sanctions on fiscal compliance.

**Keywords** - Service, Sanctions, e-System, Compliance and Taxpayers.

## I. INTRODUCTION

In national life, taxes play an important role that cannot be ignored. Taxes play an important role as the main contributor to state revenue in addition to other sources of state revenue. The source of state revenue will be used to finance all state expenditures in realizing state goals (Ilma'nun, 2023).



**Figure 1. The Influence of Compliance on Tax Revenue**

Source: data-apbn,kemenkeu.go.id, databoks.katadata.co.id, 2024

The increase in tax compliance in 2021 when the Covid-19 pandemic spread became an interesting phenomenon because since 2020 when the Covid -19 pandemic spread, the ratio of taxpayer tax compliance has actually increased. This is due to the restrictions on physical contact imposed by the government so that taxpayers are forced to use electronic systems in various aspects of life including the taxation sector. The development of information technology that is increasingly developing is driving this increase in compliance (Jahadu & Santosa, 2024). Government digitalization is a series of transformation processes that connect information technology to various aspects of public services and government administration (Hikmat, 2024).

In the public sector, including government, rapid technological developments make it easier for the government to provide efficient, transparent and accountable services. In the field of taxation, tax reform is expected to have an impact on the implementation of tax services to be better so that it will have an impact on increasing taxpayer compliance. With the implementation of this tax administration reform, the government hopes to increase tax compliance and increase the realization of state revenues from the taxation sector (Kartikaputri, 2013). Public service is the core of the entire government process and is a sign of the presence of the state in people's lives (Katharina & Jaweng, 2020). The implementation of digitalization of services is aimed at improving the quality of service to taxpayers. The improvement in the quality of service is expected to increase the comfort of taxpayers in carrying out their obligations.

The emergence of a theoretical gap related to taxpayer tax compliance with a number of influencing factors is shown by several previous research results which suggest differences in results. The results of research by Supriatiningsih and Jamil (2021) show that the implementation of E-filing and increasing awareness of the importance of taxes have an impact on taxpayer tax compliance, but tax sanctions do not affect this variable. Differences in research results are shown by Wahyudi (2022) who stated that the tax e-system, the implementation of tax incentives, tax sanctions and service quality have an impact on taxpayer compliance. The existence of a gap in research results from several previous researchers is the background for conducting this research to obtain a picture of the influence between the implementation of the tax e-system, the quality of tax services and tax sanctions on the fiscal compliance of individual taxpayers.

## **II. LITERATURE REVIEW**

### **A. Theory of Planned Behavior (TPB)**

According to Ajzen, as quoted in Latham & Locke (1991), intention is defined as the extent to which a person is committed and tries hard in planning a behavior. In the Theory of Planned Behavior (TPB) developed by Ajzen (1991), behavior that is carried out in a planned manner is influenced by three independent variables that act as the main factors in determining a person's behavior, namely:

1. Individual attitudes toward behavior, namely a person's view of a behavior, which is based on the extent to which the individual provides a positive or negative assessment regarding the behavior.
2. Social factors, as the second component in this theory, are known as subjective norms, namely factors that influence a person's behavior based on social pressure that becomes the motivation to carry out or avoid an action.
3. Perceived behavioral control describes the extent to which a person feels able to control the implementation of a behavior, including perceptions of the ease or difficulty of acting, which is influenced by previous experiences and anticipation of obstacles and challenges that may be faced.

### **B. Technology Acceptance Model (TAM)**

Fischbein and Eisen, as quoted in Sugiarti (2023), stated that the Technology Acceptance Model (TAM) is a theory used to explain the reasons individuals accept or reject the use of certain technologies or information systems. In TAM, a person's interest in using technology is influenced by two main factors, namely the perception of ease of use (perceived ease of use) and the perception of usefulness (perceived usefulness). Easy use is based on the extent to which a person feels that the information technology system is easy to use. An individual's belief that he or she can understand an information system without requiring excessive effort is a driving force for the use of the system. Meanwhile, perceived usefulness is defined as the belief that the information system is able to provide real benefits and help improve individual performance, so that the desired goals can be achieved (Susanto & Jimad, 2019).

### **C. Tax Compliance**

According to Rahayu, as quoted in Mahdavika (2021), tax compliance is defined as the behavior of Taxpayers (WP) who voluntarily fulfill all their tax obligations, from payment to tax reporting. Meanwhile, Machfud Sidik in Rahayu (2012) also stated that voluntary compliance in fulfilling tax obligations (voluntary compliance) is the main foundation in the self-assessment system, where Taxpayers have the responsibility to determine their own tax obligations and carry out their payments and reporting accurately and on time.

### **D. Implementation of Tax e-System**

Pandiangan (2007) stated that e- taxation system is used as a tool to ensure the sustainability of modernization of taxation system to improve the provision of taxation services to taxpayers so that the Directorate General of Taxes continuously develops the utilization and application of e-systems related to taxation. The application of this e- taxation system aims to ensure that all work processes and services provided to taxpayers can run well, smoothly, quickly and accurately.

### **E. Quality of Tax Services**

Boediono (2003) defines tax services as a process of providing assistance to Taxpayers through certain methods that require sensitivity and the ability to build interpersonal relationships, with the aim of achieving satisfaction and success (Caroko et al., 2015). Meanwhile, Aryobimo and Cahyonowati (2012) stated that Taxpayers' assessment of the quality of service from tax officials is assessed based on the following indicators:

1. Interaction value
2. Environmental values
3. Service quality results

### **F. Tax Sanction**

Rahayu (2017) explains that tax sanctions function as a control or supervision tool implemented by the state to ensure that citizens comply with applicable regulations, so that violations of tax obligations by Taxpayers can be prevented or minimized. Brotodihardjo in Ilma'nun (2023) stated that there are 2 types of tax sanctions, namely

1. Administrative Sanctions
2. Penalty for payment of fines
3. Sanctions by bearing interest
4. Sanctions by bearing tax increases
5. Criminal Sanctions

### **G. Development Hypothesis**

Putri (2022) stated that the application of the e-tax system has an impact on whether or not taxpayers comply. This finding is in accordance with the results of Abdi's research (2017), namely that the e-filing system has a significant impact on taxpayers' willingness to comply. In accordance with the results of the two studies, it can be concluded that optimizing the use of the e-taxation system by the government has an impact on the growth of fiscal compliance, so the following is the first hypothesis as follows

*H1 : The implementation of the e-taxation system has an impact on the fiscal compliance of individual taxpayers at the Jakarta Pluit Pratama Tax Office.*

Noviyanti and Febrianti (2021) revealed that the quality of tax services provided by the government has an impact on tax compliance. This conclusion is in accordance with the research of Assyadira (2023) which shows that the quality of tax services is correlated with the willingness of taxpayers to comply. In accordance with this explanation, the second assumption of this study can be seen in the following formulation:

*H2 : The quality of tax services has an impact on the fiscal compliance of individual taxpayers at the Jakarta Pluit Pratama Tax Office.*

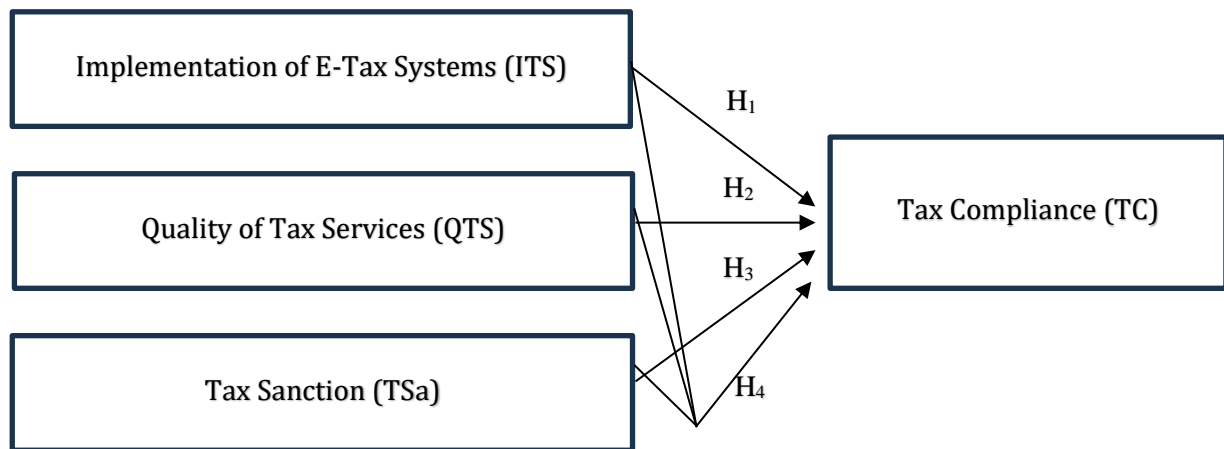
Endaryanti (2017) stated that taxpayers' willingness to comply with tax obligations is influenced by tax sanctions. This finding is in accordance with the results of Assyadira's (2023) research which also shows that

taxpayer compliance is affected by the application of tax sanctions. In accordance with this explanation, the following is the third hypothesis in this study.

*H3 : Tax sanctions have an impact on the fiscal compliance of individual taxpayers at the Jakarta Pluit Pratama Tax Office.*

Mufidah (2019) revealed the results of the study, namely the implementation of the e-filling system, tax understanding, and tax sanctions together have a significant impact on taxpayer compliance. Similar research was conducted by Ameliyaningsih and Jannah (2022), which stated that there was a positive correlation in taxpayer compliance influenced by the Attitude Towards Electronic Tax System, tax services, and the implementation of the tax e-system together. Based on this explanation, the fourth hypothesis is formulated as follows:

*H4 : The implementation of the e-taxation system, tax services and tax sanctions simultaneously have an impact on the fiscal compliance of individual taxpayers at the Jakarta Pluit Pratama Tax Office.*



**Figure 2. Framework**

## H. Research Methods

A quantitative approach is used in this study. Sugiyono (2018) stated that this approach is used to understand the correlation between variables based on the principle of causality so that the purpose of this study is to evaluate the assumptions regarding the impact of the implementation of the tax e-system, the quality of tax services, and tax sanctions on taxpayer compliance with their tax obligations. Based on this theory, the causal approach is used in this study to determine the causal correlation between variables.

## III. RESULTS AND DISCUSSION

### A. Descriptive Statistics Results

The selected respondents are individual Taxpayers who are administered at KPP Pratama Jakarta Pluit. Description of the respondents' identities can be seen in table 1.

**Table 1. Descriptive Statistics Results of Respondents**

Variables	Indicator	Number of Respondents	Percentage
Gender	Woman	44	46%
	Man	52	54%
	Total	96	100%
Last education	Elementary/Middle/High School	15	16%
	Diploma	28	29%
	Bachelor	43	45%
	Masters/Doctorate	10	10%
	Total	96	100%

Monthly Income	<Rp 5 million	17	18%
	Rp 5 million – Rp 10 million	31	32%
	Rp 10 million – Rp 15 million	28	29%
	>Rp 15 million	20	21%
	Total	96	100%
Age	<25 years	8	8%
	25 years – 35 years	57	59%
	36 years – 45 years	21	22%
	>45 years	10	11%
	Total	96	100

Source: Results of primary data analysis

### B. Validity and Reliability Test Results

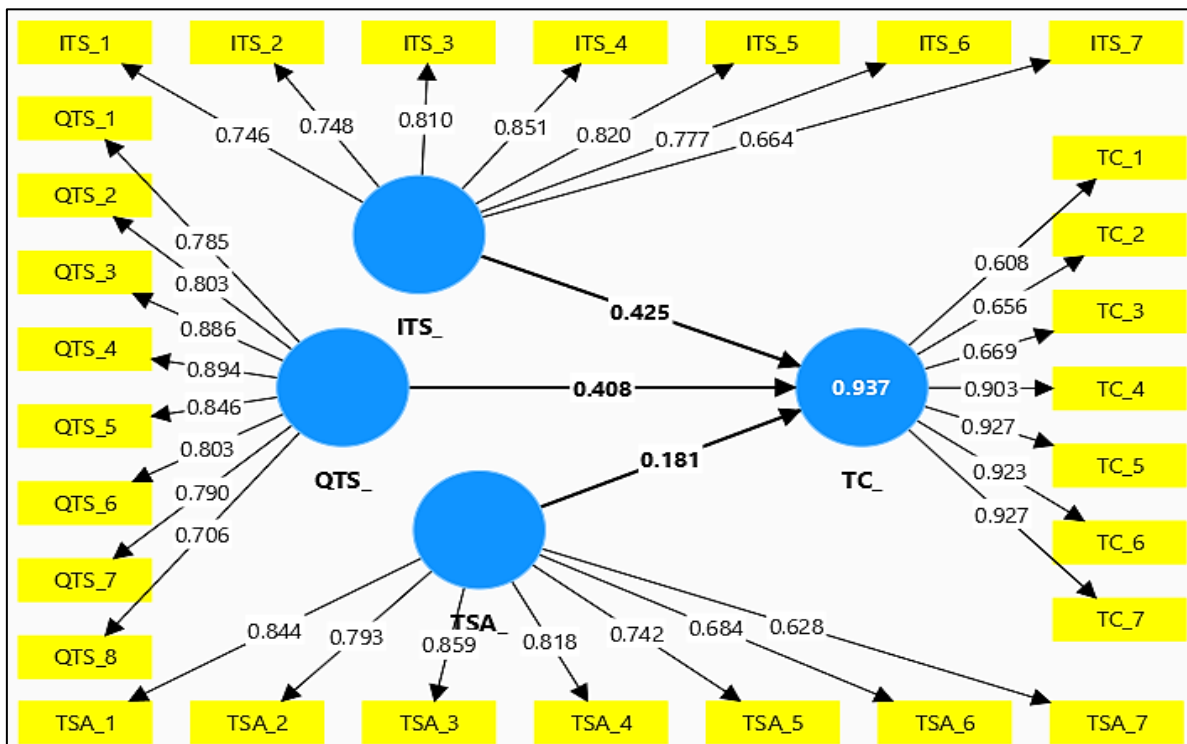


Figure 3. Validity Test Results

Source: Results of primary data analysis

Figure 3 shows the number of statements that were tested for loading factors that had Standardized Loading Factor test results above 0.5. From this value, it can be concluded that all indicators can be said to be valid for use in hypothesis testing.

Table 2. Results of Average Variance Extracted (AVE) Test

Variables	Average Variance Extracted (AVE)	Information
Implementation of E - tax Services	0.602	Valid
Quality of Tax Services	0.666	Valid
Tax sanctions	0.662	Valid
Tax Compliance	0.594	Valid

(Source: Results of primary data analysis)

The AVE value for each research variable is greater than 0.5 so that each variable can be said to be valid according to table 2 above.

**Table 3. Composite Reliability Test Results**

Variables	Composite Reliability	Information
Implementation of E - tax Services	0.913	Very Reliable
Quality of Tax Services	0.941	Very Reliable
Tax sanctions	0.930	Very Reliable
Tax Compliance	0.910	Very Reliable

(Source: Results of primary data analysis)

Composite reliability value exceeding 0.8 shows that each indicator in the construct measurement has high consistency as shown in table 3.

**Table 4. Cronbach's Alpha Test Results**

Variables	Cronbach's Alpha	Information
Implementation of E - tax Services	0.888	Very Reliable
Quality of Tax Services	0.928	Very Reliable
Tax sanctions	0.910	Very Reliable
Tax Compliance	0.884	Very Reliable

(Source: Results of primary data analysis)

All variables can be said to be reliable because they have values above 0.7 which can be seen from table 4 above.

**Table 5. R-Square Test Results**

Variables	R Square
Tax Compliance	0.935

(Source: Results of primary data analysis)

The processed data shows an R-Square value of 0.935. This means that the correlation to the variable is included in the strong category. This value shows that the independent variables observed in this study affect the dependent variable by 93.5%. While there are other variables of 6.5% that affect the dependent variable but are not captured in this study.

### **C. Hypothesis Testing Results**

**Table 6. Path Coefficient Test Results**

Variables	Path Coefficient	Information
Implementation of E - tax Services	0.425	Influential
Quality of Tax Services	0.408	Influential
Tax Sanctions	0.181	Influential

(Source: Results of primary data analysis)

According to table 6 above, it is known that all variables have values above 0.1 so that all variables have a positive effect on the research model.

**Table 7. Hypothesis Testing Results**

Correlations	Original sample (O)	T statistics ( O/STDEV )	P Value (P Values)	Information
Implementation of Tax E-system -> Tax Compliance	0.425	4.034	0.000	Positive and Significant Influence
Tax Service Quality -> Tax Compliance	0.408	3.134	0.002	Positive and Significant Influence
Tax sanctions -> Tax Compliance	0.181	2.189	0.029	Positive and Significant Influence

Source: Results of primary data analysis

#### ***D. The Implementation of the e-Taxation System has an Impact on Fiscal Compliance***

The implementation of e-taxation system has a significant impact on fiscal compliance of individual taxpayers is the first hypothesis in this study. Based on the test results contained in table 4.10, the t statistic value is  $4.034 > 1.96$ , which means that the implementation of e-taxation system has a significant impact on fiscal compliance. From the hypothesis testing, the p value is also known, namely 0.00 or  $(0.00 < 0.05)$ . This means that the e-taxation system has an impact on fiscal compliance. In addition, this test produces an original sample value of 0.425 (positive value) which means that the direction of the influence of the implementation of e- taxation system is positive. From this value, it can be interpreted that the application of e- taxation system has an impact on fiscal compliance of individual taxpayers administered at KPP Pratama Jakarta Pluit. Thus, the first hypothesis (H1) is approved. This conclusion is in accordance with the research of Jamil and Supriatiningsih (2021) which shows that the e-filling policy has a positive impact on fiscal compliance. These results are also in accordance with the conclusions of Supriatiningsih et al (2023) research which concluded that the e- taxation system consisting of e-SPT and e-filling has an impact on fiscal compliance.

The significant influence between the implementation of the e- taxation system and fiscal compliance is because taxpayers get benefits and convenience from the implementation of the e- taxation system in carrying out their tax obligations. Taxpayers enjoy the benefits provided through the implementation of the e-taxation system when fulfilling their tax obligations. This convenience can be felt by taxpayers when using all electronic applications that make it easier for taxpayers. The implementation of the e- taxation system can help taxpayers save time, energy and costs in carrying out their tax obligations. With the convenience and benefits offered through the use of the e-taxation system, it will motivate taxpayers to obey and comply with their tax obligations and will linearly increase taxpayer tax compliance. Therefore, the implementation of the e-taxation system has an influence on fiscal compliance because it has succeeded in making taxpayers feel and believe that the e-system can help and facilitate them in carrying out their tax obligations, namely registering, reporting, and paying taxes. The results of this study differ from the results of the study by Delvechio, Pahala and Utamingtyas (2023), namely that the implementation of the e-system did not have a significant effect on fiscal compliance.

#### ***E. The Quality of Tax Services has an Impact on Fiscal Compliance***

The quality of tax services has a significant and positive impact on fiscal compliance is the second hypothesis in this study. Based on the test results, it can be seen that the t statistic value obtained is 3.134 or  $(3.314 > 1.96)$ . This means that the quality of tax services has a significance on fiscal compliance. From the hypothesis test, it can also be seen that the p value is 0.002  $(0.002 < 0.05)$  which means that the quality of service has an influence on fiscal compliance. In addition, from the test, it can be seen that the original sample value is 0.408 (positive value) which means that the direction of the influence of the quality of tax services is positive. From the test, it can be concluded that the quality of tax services has a significant impact on the fiscal compliance of individual taxpayers



administered at the Jakarta Pluit Pratama Tax Office. Based on these results, the second hypothesis (H2 ) is accepted. This result is in accordance with the research of Assyadira (2023) and Noviyanti & Febrianti (2021) which showed that the quality of tax services affects fiscal compliance. Likewise with the research results of Firdaus and Pratolo (2020) and Abdi (2017) which concluded that service quality has an influence on fiscal compliance. In this study, Taxpayers are satisfied with the services provided by KPP Pratama Jakarta Pluit employees, both in terms of the services provided and the supporting facilities available.

Taxpayers feel that the services provided by KPP Pratama Jakarta Pluit have been maximized and provide convenience to Taxpayers. The facilities available at KPP Pratama Jakarta Pluit are also felt to be sufficient to provide comfort to Taxpayers when Taxpayers visit the office so that Taxpayers will not be reluctant to come to the tax office. This can strengthen Taxpayers' confidence in the quality of resources owned by the tax office. Therefore, the quality of service has a significant impact on fiscal compliance. The results of this study differ from the research results of Putri (2022) and Endaryanti (2017) which showed that the quality of services provided to taxpayers had no effect on fiscal compliance.

#### ***F. Tax Sanctions Impact Fiscal Compliance***

Tax sanctions have a significant and positive impact on fiscal compliance is the third hypothesis in this study. Based on the test results as stated in table 6, it can be seen that the t-statistic value of the variable is 2.189 or  $(2.189 > 1.96)$  which means that tax sanctions have a significance on fiscal compliance. From the hypothesis test, it can also be seen that the P value is 0.029 or  $(0.029 < 0.05)$  which means that tax sanctions have an effect on fiscal compliance. In addition, from the test, it can be seen that the original sample value is 0.181 (positive value) which means that the direction of the relationship between the influence of tax sanctions is positive. From this description, it can be concluded that tax sanctions have a significant and positive impact on the fiscal compliance of individual taxpayers administered at the Jakarta Pluit Pratama Tax Office. Thus, the third hypothesis (H3 ) is accepted. In this study, Taxpayers acknowledge that there will be severe tax penalties so that Taxpayers believe that the imposition of tax sanctions itself has been implemented in accordance with applicable provisions and Taxpayers are afraid of being sanctioned. Based on the respondents' answers to the research questionnaire, Taxpayers consider that tax sanctions have been implemented very firmly and consider that there is no tolerance in the imposition of tax sanctions. The existence of firmness in the application of tax sanctions can be a motivation for Taxpayers to remain compliant in carrying out their tax obligations. This can increase Taxpayers' confidence that the government really wants them to behave compliantly, therefore tax sanctions have a significant impact on fiscal compliance.

These results are in accordance with research by Assyadira (2023) and Delvechio et al (2023) which concluded that tax sanctions have a significant impact on the fiscal compliance of individual taxpayers because taxpayers are afraid if they do not carry out their tax obligations properly. The conclusion of the study differs from the conclusion obtained by Putri (2022) which shows the results of the study that the tax sanctions applied do not have an impact on fiscal compliance. Conflicting research results are also shown by research conducted by Supriatiningsih & Jamil (2021) which shows the results of the study that the tax sanctions applied do not affect fiscal compliance.

#### ***G. The Implementation of the e-Taxation System, Tax Services and Tax Sanctions Simultaneously have an Impact on Fiscal Compliance***

The results of the hypothesis testing of the effect of the implementation of e- tax system, tax services and tax sanctions simultaneously on fiscal compliance can be seen in table 6 which shows the p value of the variable of 0.00 or  $(0.00 < 0.05)$ . From this value it can be concluded that the implementation of e- tax system, tax services and tax sanctions simultaneously have an impact on the fiscal compliance of individual taxpayers administered at KPP Pratama Jakarta Pluit. Therefore, the third hypothesis (H3 ) is accepted. This is due to the large influence of the quality of service received by taxpayers based on employee competence and good service support facilities and the influence of the application of strict tax sanctions that have been implemented well by KPP Pratama Jakarta Pluit employees. With the support of various theories such as the Theory of Planned Behavior (TPB) as the basis for the application of these two variables, it can have a simultaneous effect on the fiscal compliance of individual taxpayers at KPP Pratama Jakarta Pluit.



The results of this study are also in line with Aninda et al (2023) who stated that tax understanding, service quality and tax sanctions have a simultaneous impact on fiscal compliance. The results of another study were also conducted by Simanjuntak et al (2023) who concluded that service quality, tax sanctions and compliance costs have a simultaneous effect on fiscal compliance of MSMEs in Paying Taxes in Medan City.

#### IV. CONCLUSION

The implementation of the e-taxation system has a significant impact on the fiscal compliance of individual taxpayers at KPP Pratama Jakarta Pluit. This impact is caused because taxpayers feel the benefits provided through the use of the e-taxation system in carrying out their tax obligations. The quality of tax services has a significant and positive impact on the fiscal compliance of individual Taxpayers at KPP Pratama Jakarta Pluit. This is because Taxpayers are satisfied with the services obtained from KPP Pratama Jakarta Pluit employees, both from the services provided and the supporting facilities available. Tax sanctions have a significant and positive impact on the fiscal compliance of individual Taxpayers at KPP Pratama Jakarta Pluit. The impact is based on the application of sanctions in accordance with applicable regulations so that taxpayers are afraid of being sanctioned if their tax obligations are not carried out. The implementation of the e-taxation system, service quality and tax sanctions simultaneously affect the fiscal compliance of taxpayers. Further researchers are expected to conduct research on taxpayer tax compliance using other variables that have not been tested in this study because there are still other variables that influence fiscal compliance. Then further researchers should be able to open a discussion space with respondents so that a common understanding is created regarding the intent of the statements contained in the questionnaire. This research is expected to motivate taxpayers to increase compliance in carrying out their tax obligations so as to increase state revenue.

The Directorate General of Taxes must continue to innovate in the use of technology and information that continues to develop, especially in the implementation of the e-taxation system in order to facilitate taxpayers because it has been proven that the implementation of the e-taxation system has an impact on increasing taxpayer compliance. The Directorate General of Taxes must also continuously improve the quality of tax services by continuously improving the ability of its employees in serving taxpayers and being strengthened by good facilities to be able to provide satisfaction to taxpayers. In addition, tax institutions must also continue to enforce the law by applying sanctions to taxpayers who intentionally do not carry out their tax obligations so that fiscal compliance continues to increase. The Directorate General of Taxes must continue to improve the quality of the implementation of the e-taxation system, the quality of tax services and apply tax sanctions to taxpayers who do not fulfill their tax obligations. The implementation of the three variables must be carried out simultaneously because based on this study, the three variables simultaneously affect fiscal compliance. Limitations are still found in this study, namely in this study it shows that the Adjusted R Square test is 0.935. This shows that the contribution of the independent variables captured in this study is 93.5%. While there are other variables of 6.5% that affect the dependent variable but are not captured in this study. In addition, in the process of distributing the questionnaire, the information obtained sometimes does not show the respondent's true opinion. This is due to the different understanding of each respondent.

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