

## DETERMINANT COMPLIANCE ON INDIVIDUAL TAXPAYERS DURING THE COVID-19 PANDEMIC WITH TAXPAYER MOTIVATION AS MODERATE VARIABLES

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### Abstract

This study aims to estimate and test the effect of the Usefulness of the Use of the E-Filling System and the Ease of Use of the E-Filling System on Individual Taxpayer Compliance during the Covid-19 Pandemic Period with Taxpayer Motivation as a Moderating Variable at KPP North Bekasi. The type of research used is quantitative research with the population of this paper is an individual taxpayer at the KPP North Bekasi. The sample used is 100 respondents. The sampling technique used in this research is using purposive sampling. Data analysis in this study uses multiple linear regression statistical tools and Moderated Regression Analysis with SmartPLS management which represents the results and research hypotheses. The results of this study prove that partially the usefulness of the use of the e-filling system has a positive and significant effect on taxpayer compliance, the ease of use of the e-filling system has a positive and significant effect on taxpayer compliance. significant to taxpayer compliance with the results of the F test with a significance value of 0.000. Taxpayer's motivation can strengthen the relationship of the effect of the Use of E-Filling System Benefit on Taxpayer Compliance and Taxpayer's Motivation cannot strengthen the relationship of the effect of Ease of Use of E-Filling System on Taxpayer Compliance. The appearance of the e-filling system is simple and attractive, and when filling out there are practical instructions that can encourage taxpayers to use the e-filling system in carrying out their tax obligations, then the motivation of taxpayers arising from self-awareness is an effective strategy that can increase taxpayer compliance. The originality of this paper is an attempt to examine the impact of the Benefit of the Use of the E-Filling System and the Ease of Use of the E-Filling System in realizing individual Taxpayer Compliance by moderating the Taxpayer's Motivation to strengthen or weaken the relationship

Keywords: The Benefits of Using the E-Filling System, Ease of Use of the E-Filling System, Taxpayer Compliance, Taxpayer Motivation

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### 1. Introduction

There are still many taxpayers who have not obeyed in carrying out their tax obligations such as in reporting their annual tax returns (Avianto et al., 2016). The realization of annual SPT reporting from 2016 to 2020 does not always match the targets set by the government, this shows that there are still taxpayers who do not comply in reporting SPT. The average percentage of taxpayers in Indonesia who do not comply in reporting their SPT from 2016 to 2020 is 7.3% (news.ddtc.co.id).

Therefore, a system that has been created by the Directorate General of Taxes, namely the e-filing system, is expected to further increase the level of taxpayer compliance, because reporting taxes through the e-filling system will be easier, simpler, and faster (HR et al., 2020).

This e-filling system is expected to provide convenience for taxpayers when they want to report their tax returns, especially during the current Covid-19 pandemic. The e-filling system makes it easier for taxpayers, because this system can be used anytime and anywhere (Fadhilatunisa, 2021).

However, not all taxpayers use the e-filling system. There are around 10.83 million users of the e-filling system, while the number of taxpayers who are required to report SPT in Indonesia reaches 19 million (Kompas.com). This is due to differences in public perceptions or views regarding the e-filling system. Perception is one of the factors that affect the level of taxpayer compliance (Natalia et al., 2019). In this study, there will be two discussions of perceptions regarding the use of the e-filling system, namely the perception of the usefulness of using the e-filling system and the ease of use of the e-filling system.

To distinguish this study from other research, in this study there is a taxpayer's motivation as a moderating variable, where this moderating variable can strengthen or weaken the effect of the usefulness of using the e-filling system on taxpayer compliance and the ease of use of the e-filling system on mandatory compliance.

Research on the effect of the usefulness of using the e-filling system on taxpayer compliance was carried out by Purwiyanti and Laksito (2020), Muliyani and Fidiana (2021), Setiawan et al (2018), Medina and Purba (2021), Hendayana et al (2021), Ismail et al (2021) explained that the usefulness of the use of the e-filling system has a positive and significant effect on taxpayer compliance. Research conducted by Sofia and Suropto (2019) explains that the usefulness of using an e-filling system has a negative but not significant effect on taxpayer compliance.

Research on the ease of use of the e-filling system on taxpayer compliance conducted by Rakhmawati et al (2020), Rahayu and Prastiwi (2021), Juliyana and Herliansyah (2021), Sahila and Irawan (2021), Indriyati et al (2021) explained that the ease of use of the e-filling system has a positive and significant effect on taxpayer compliance. Research conducted by Rakayana and Herawati (2016), Maryani (2019) explains that the ease of use of the e-filling system has a negative and significant effect on taxpayer compliance.

Based on the phenomena that occur in the community and the inconsistent opinions of previous researchers as described above, the researchers will conduct a study entitled: "The Effect of the Usefulness and Ease of Use of the E-Filling System on Individual Taxpayer Compliance in the Covid-19 Pandemic Period with Taxpayer Motivation as Moderating Variable".

## **2. Theoretical Background**

### **Technology Acceptance Model**

TAM (Technology Acceptance Model) is a model used to study several kinds of factors that can affect technology acceptance (Agung and Tanamal, 2021). The purpose of TAM is to inform how a person's attitude towards the use of a technology is, everyone's attitude towards technology acceptance can vary, which can be seen by how deeply they use the technology and their satisfaction with the benefits and conveniences obtained from using the technology. Factors that are a comparison of human actions in using information technology are perceived usefulness and perceived ease of use (Syafruddin et al., 2021).

### **Theory of Planned Behavior**

Theory of Planned Behavior is a model used to observe human behavior (Pratami et al., 2017). The Theory of Planned Behavior is used to estimate whether humans will perform or not perform a behavior (behavior), in The Theory of Planned Behavior it is explained that there are main factors that make a person's behavior appear, namely the intention to perform or carry out the behavior (Novianti and Dewi, 2018). The Theory of Planned Behavior explains that there are 3 factors that influence the emergence of a person's intentions which will later contribute or be involved in the realization of a person's behavior, namely: attitudes toward behavior (attitude toward behavior), subjective norms (subjective norms), and behavioral control (perceived behavioral control). (Mihartinah and Corynata, 2018).

### **Taxpayer Compliance**

Taxpayer compliance is a condition where the taxpayer fulfills his tax obligations in order to make a voluntary contribution to development in Indonesia and submits or reports his tax return (SPT) completely and correctly in accordance with the tax laws and regulations (Farah and Sapari., 2020). Taxpayers can be said to be obedient or obedient if they have reported their SPT, be it the Annual SPT or Periodic SPT, because the taxpayers who have reported the SPT must have made their tax payments in accordance with the laws and regulations (Indriyati et al., 2021).

### **Benefits of Using the E-Filling System**

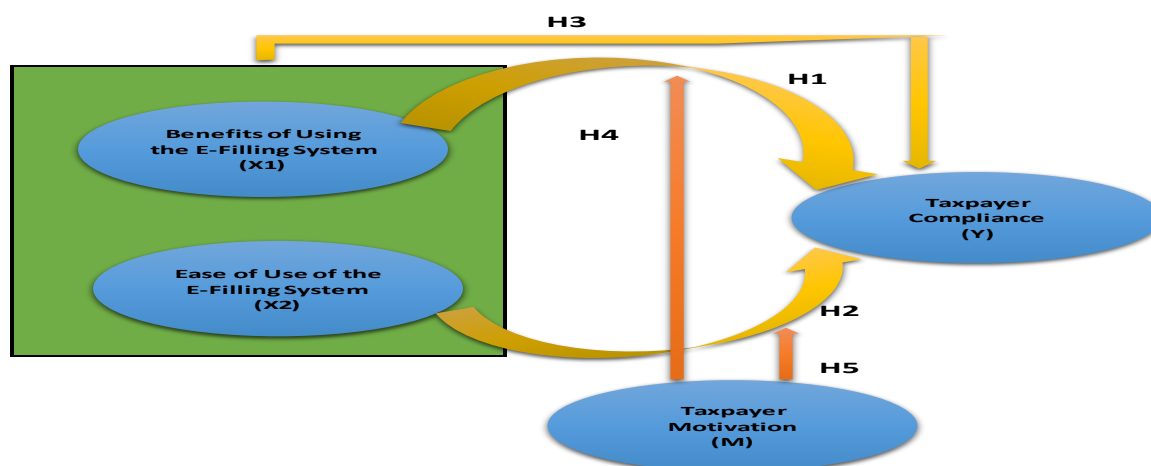
The usefulness of using the e-filling system shows how taxpayers feel that this system provides many benefits in submitting SPT (Indriyati et al., 2021). So, the usefulness of the e-filling system explains that the system can provide benefits to its users in applying the system (Muliyani and Fidiana, 2021). So that the usefulness of using the e-filling system has an important role when individuals will take or decide (Setiawan et al., 2018).

### **Ease of Use of the E-Filling System**

The ease of use of an e-filling system is how an e-filling system is easy to use and does not cause a burden for its users to reduce one's effort, both in the form of time and effort, so that if the system is easy to understand and use, users will continue to use it. the system. Ease can mean that a system must be able to provide convenience and simplicity when users operate it (Widiastutik and Oktaviani, 2020). Ease of use not only when studying it but also when carrying out work with the system (Rangan et al., 2020).

### **Taxpayer Motivation**

Motivation in taxation is a potential strength of taxpayers that can be the background for carrying out tax obligations voluntarily both in paying taxes and reporting taxes (Setiyani et al, 2018).



**Figure 1. Conceptual Models**

### **Benefits of Using the E-Filling System and Taxpayer Compliance**

Perceptions of usefulness can make choices for users, namely individual taxpayers so that they continue to use and utilize the e-filling system, because it can provide many benefits for the OP taxpayer, so that the aims and objectives of implementing the e-filling system can be achieved, namely so that taxpayer compliance increases (Laksito and Purniwati, 2020).

H1: The usefulness of using the E-Filling System partially affects the Compliance of Annual Taxpayer SPT Reporting

### **Ease of Use of the E-Filling System and Taxpayer Compliance**

The perception of the ease of using the e-filling system means that the individual Taxpayer feels the e-filling system is simple and easy to understand so that the e-filling system is also easy to use without requiring much effort to understand and use the e-filling system. If taxpayers view e-filling as easy to apply, then taxpayers will often use the e-filling system in reporting their taxes. So that it can increase taxpayer compliance.

H2: Ease of Use of the E-Filling System partially effects on Taxpayer Compliance.

### **Taxpayer motivation, the beneficial effect of using the e-filling system and taxpayer compliance.**

In order for the implementation of tax obligations to run in accordance with applicable tax regulations and increase taxpayer compliance, taxpayers must have motivation (Listiyani and Febriyanti, 2021).

H3: Taxpayer motivation can moderate the beneficial effect of using the e-filling system on individual taxpayer compliance

### **Taxpayer motivation, the ease of use of the e-filling system and Taxpayer compliance**

If taxpayers are motivated in taxation, they can encourage them to voluntarily fulfill their tax obligations, both in terms of payment and tax reports which can have an impact on the ease of use of the e-filling system on taxpayer compliance (Setiyani et al., 2018).

H4: Taxpayer motivation can moderate the effect of the ease of use of the e-filling system on individual Taxpayer compliance

### 3. Methods

This study uses quantitative methods with data sources derived from primary data, namely the distribution of questionnaires to the respondents. The population in this study is an individual taxpayer registered at the KPP North Bekasi. The sampling technique in this study used purposive sampling. The sample in this study amounted to 100 taxpayers. The measurement scale in this study uses a Likert scale. This study uses SmartPLS version 3.3.5 for partial and SPSS version 25 for simultaneous testing.

This research was conducted by distributing questionnaires to 100 respondents, namely individual taxpayers registered with the KPP North Bekasi online (google forms) and offline. The respondents answered 23 questions. In this study, there were 85 questionnaires returned online and there were 100 questionnaires returned offline.

### 4. Results and Discussion

#### Outer Model Test Results

In the outer model, there are 3 steps, namely Convergent Validity, Discriminant Validity, and Composite Reliability. The following is a picture of the model from the outer model.

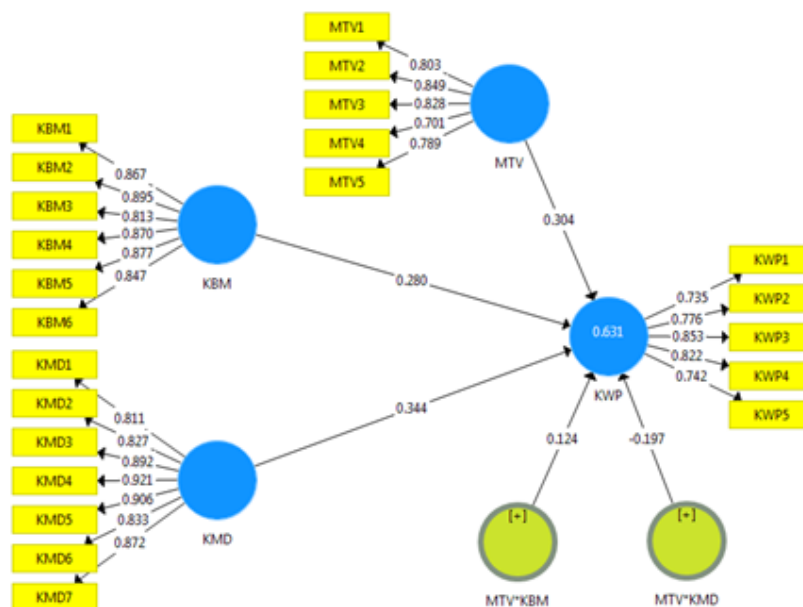


Figure 2 Outer Model

Based on the PLS research model above, KBM stands for Benefits of Using the E-Filling System which is an independent variable (X1), KMD stands for Ease of Use of the E-Filling System which is an independent variable (X2), MTV stands for Taxpayer Motivation that is the moderating variable (M), and KWP stands for Taxpayer Compliance which is the dependent variable (Y).

#### 1. Convergent Validity

Convergent Validity is used to test whether the indicators are valid on the research variables. In testing convergent validity using the value of factor loading or outer loading. An indicator is said to meet the standard of good convergent validity if the outer loading value is  $> 0.7$ . The results of the convergent validity test show that all the outer loading values on the indicators in each variable are  $> 0.7$ , so it can be stated that all indicators are valid.

## 2. Discriminant Validity

Discriminant Validity testing is done by looking at the cross-loading value. An indicator that can be said to meet discriminatory validity is if the value of the cross-loading indicator on the variable is the largest compared to the value on other variables (Ghozali and Latan, 2015). The results of discriminant validity testing in this study have met the requirements, namely the value of the cross-loading indicator on the variable is greater than the value on other variables.

Evaluation of discriminant validity can be done by looking at the Average Variance Extracted (AVE) value. The Average Variance Extracted (AVE) value for each indicator is required to be  $> 0.50$  (Wijaya, 2019). The test results of the AVE value in this study have met the requirements, namely the value is  $> 0.50$ .

## 3. Composite Reliability

Composite Reliability is used to test the reliability values of all indicators on research variables. Variables that are considered to meet the requirements of Composite Reliability are those that have a value of  $> 0.70$ . The results of the composite reliability test show all values  $> 0.70$ . it can be stated that all variables have a high reliability value.

## 4. Cronbach Alpha

Composite Reliability testing can be strengthened by the results of the Cronbach Alpha test. The level of reliability on a variable is seen from the Cronbach Alpha value  $> 0.70$ . The test results show that all Cronbach Alpha values  $> 0.70$ , it can be stated that all variables have high reliability values.

## Inner Model

After testing the outer model and meeting the requirements, the next step is to test the inner model. The following image is the result of bootstrapping or inner model.

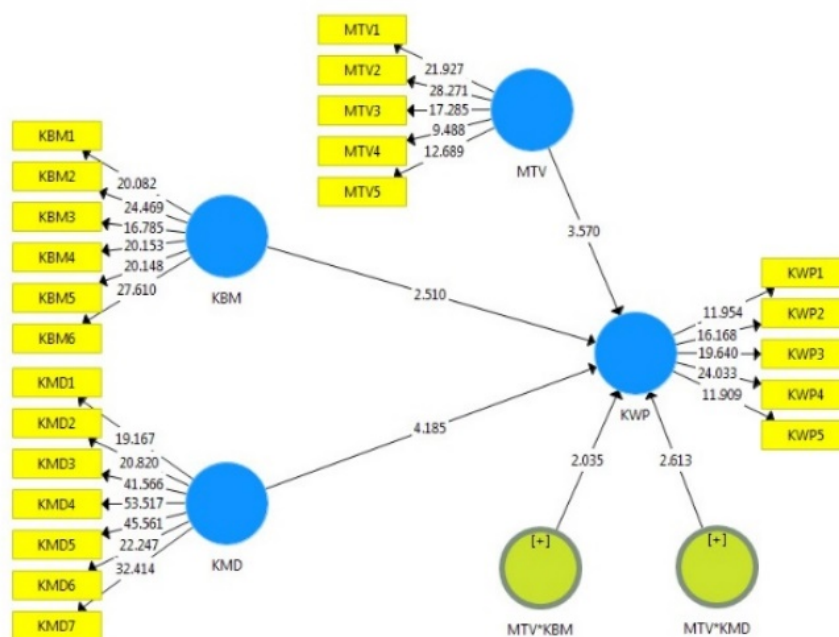


Figure 3 Inner Model



### 1. R-Square

R-Square is used to determine the influence of the independent variables on the dependent variable.

Table 1 R Square

Variable	<i>R-Square</i>	<i>Adjusted R-Square</i>
Taxpayer Compliance	0,631	0,611

Source: SmartPLS output processed by the author, 2021

Based on Table 1, it can be explained above that the Adjusted R-Square value in this study is 0.611. This shows that the level of influence of the variable Usefulness of Using the E-Filling System and Ease of Using the E-Filling System on Taxpayer Compliance is 61.1% and the remaining 38.9% is influenced by variables outside this study.

### 2. Q-Square

Goodness Of Fit can be known from Q-Square. Q-Square has the same meaning as R-Square. The Q-Square value <0 means that the model has a relevant predictive value,  $Q\text{-Square} = 1 - [(1 - R^2)]$

$$= 1 - [(1 - 0,631)]$$

$$= 1 - (0,369)$$

$$= 0,631$$

Based on the calculation results above, The GoF value of this study is clearly 0.631. Therefore, it can be interpreted as having a good GoF value.

### 3. Hypothesis Testing

Hypothesis testing is done to find out whether a hypothesis that has been made previously can be accepted or not. If the t-statistic value is > 1.96 then the hypothesis is accepted. meaning that the hypothesis is accepted or the independent variable affects the dependent variable. And you can also look at the p-value significance level of 0.05 (5%) and the beta coefficient is positive.

Table 2 Path Coefficient

	<i>Original Sampel (O)</i>	<i>Sampel Mean (M)</i>	<i>Standard Deviation (STDEV)</i>	<i>T Statistics (O/STDEV)</i>	<i>P-Values</i>
Benefits of Using the E-Filling System -> Taxpayer Compliance	0,280	0,270	0,112	2,510	0,012
Ease of Use of the E-Filling System -> Taxpayer Compliance	0,344	0,345	0,082	4,185	0,000
Moderation Effect 1* Benefits of Using the E-Filling System -> Taxpayer Compliance	0,124	0,113	0,061	2,035	0,042
Moderation Effect 2* Ease of Use of the E-Filling System -> Taxpayer Compliance	-0,197	-0,188	0,075	2,613	0,009

Source: SmartPLS output processed by the author, 2021

The results of testing the first hypothesis stated that the positive regression coefficient was 0.280 and the t-statistic was 2.510. This means that the t-statistic is significant because it is  $>1.96$  with a p-value of  $0.012 < 0.05$ . Thus, the first hypothesis is accepted. The results of this study state that the usefulness of using the e-filling system partially has a positive and significant effect on taxpayer compliance.

This is in line with research conducted by Purwiyanti and Laksito (2020), Muliyani and Fidiana (2021), Setiawan et al (2018) which explain that the Usefulness of Using the E-Filling System has a positive and significant effect on Taxpayer Compliance. The results of this study explain that the e-filling system used to report taxes is more effective in increasing taxpayer compliance, because the e-filling system saves time, costs, and effort, and is easy to use, is very helpful for taxpayers to report their annual tax returns. So that it will increase taxpayer compliance.

The results of testing the second hypothesis stated that the positive regression coefficient was 0.344 and the t-statistic was 4.185. This means that the t-statistic is significant because it is  $>1.96$  with a p-value of  $0.011 < 0.05$ . Thus, the second hypothesis is accepted. The results of this study state that the Ease of Use of the E-Filling System partially has a positive and significant effect on Taxpayer Compliance.

This is in line with research conducted by Purwiyanti and Laksito (2020), Muliyani and Fidiana (2021), Setiawan et al (2018), Natalia et al (2019), Sahila and Irawan (2021), which explain that the ease of use of the e-filling has a positive and significant effect on taxpayer compliance. The results of this study explain that the absence of difficulties for taxpayers when using the e-filling system can increase taxpayer compliance, because the appearance of the e-filling system is simple and attractive, and when filling out there are practical instructions that can encourage taxpayers to use e-filling system in carrying out its tax obligations.

The results of testing the third hypothesis which states that the results of the positive regression coefficient effect of Taxpayer Motivation Moderation on the relationship between the variables of the Usefulness of Using the E-Filling System on Taxpayer Compliance is 0.124 and the t-statistic is 2.035. These results indicate that the t-statistic is significant because it is  $>1.96$  with a p-value of  $0.042 < 0.05$ , so it can be said that taxpayer motivation can moderate by strengthening the relationship between the benefits of using the e-filling system and taxpayer compliance.

The results of this study explain that the benefits of using the e-filling system can increase taxpayer compliance and with high internal taxpayer motivation in carrying out tax obligations, namely a sense of volunteerism that arises from taxpayer self-awareness, can strengthen, or encourage the relationship between the benefits of using the e-filling system on the level of taxpayer compliance.

The results of testing the fourth hypothesis which states that the results of the negative regression coefficient effect of Taxpayer Motivation Moderation on the relationship between the variables Ease of Use of the E-Filling System on Taxpayer Compliance is -0.197 and the t-statistic is 2.613. These results indicate that the t-statistic is significant because it is  $> 1.96$  with a p-value of  $0.009 < 0.05$ , so it can be said that Taxpayer Motivation cannot strengthen the relationship between Ease of Use of the E-Filling System and Taxpayer Compliance.

The results of this study explain that the Ease of Use of the E-Filling System can increase Taxpayer Compliance, but with the external taxpayer's motivation that is less strong, namely motivation that comes from socialization or tax counselling, it will cause



little influence between the relationship Ease of Use of the E-Filling System on Taxpayer Compliance

## 5. Conclusion

Based on the research that has been done, it can be concluded that:

1. The results of this study indicate that the usefulness of using the e-filling system partially has a positive and significant effect on taxpayer compliance. The results of this study explain that the e-filling system saves time, costs, and effort, and is easy to use, is very helpful for taxpayers to report their annual tax returns. So that it will increase taxpayer compliance.
2. The Ease of Use of the E-Filling System partially has a positive and significant effect on Taxpayer Compliance. The appearance of the e-filling system is simple and attractive, and when filling out there are practical instructions that can encourage taxpayers to use e-filling system in carrying out its tax obligations. So that it will increase taxpayer compliance
3. Taxpayer Motivation can moderate by strengthening the relationship between the Usefulness of Using the E-Filling System and Taxpayer Compliance. With high internal taxpayer motivation to fulfil tax obligations, such as a sense of voluntarism that results from taxpayer self-awareness, the advantages of using the e-filling system can strengthen or encourage the relationship between the advantages of using the e-filling system on the level of taxpayer compliance.
4. Taxpayer Motivation Taxpayer Motivation cannot strengthen the relationship between Ease of Use of the E-Filling System and Taxpayer Compliance. The relationship between the ease of use of the e-filing system and taxpayer compliance will be little affected by the external taxpayer's incentive, which is less strong and originates from socialization or tax counselling.

Furthermore, the managerial implications of this research are as follows.

1. The e-filling system is more effective at enhancing taxpayer compliance, which has ramifications for the Directorate General of Taxes. Because it is simple to use, saves time, money, and effort, also helps taxpayers report their Annual SPT, the e-filling method is better for this purpose.
2. The implication for the Directorate General of Taxes is that there are no difficulties for taxpayers when using the e-filling system to increase taxpayer compliance, because the appearance of the e-filling system is simple and attractive, and when filling out there are practical instructions that can encourage taxpayers to use e-filling system in carrying out its tax obligations.
3. The implication for the Directorate General of Taxes is that the motivation of taxpayers arising from self-awareness in carrying out their tax obligations voluntarily can increase taxpayer compliance, because this is an incentive for taxpayers to comply and carry out their tax obligations.

The shortcomings that the authors get in this study, namely:

1. The population in this study is individual taxpayers registered at North Bekasi KPP with a sample of 100 individual taxpayers. So, it is recommended for further

researchers to be able to conduct research in micro, small and medium enterprises in other cities.

2. Only 100 individual taxpayers as respondent at North Bekasi KPP. So, it is recommended for further researchers to be able to conduct research more than 100 respondent.

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