

# THE EFFECT OF E-FILING USE AND TAXPAYER COMPLIANCE LEVELS ON INDIVIDUAL TAX REVENUE BEFORE AND DURING THE COVID-19 PANDEMIC AT THE PRIMARY TAX OFFICE OF CIBEUNYING, BANDUNG

Widya Widi Astuti  
Ade Indriani Siregar  
Masria Banjarnahor  
Suci Dwi Novianti  
Frida Fadilla  
Silviana

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**Widya Widi Astuti**, Fakultas Ekonomi & Bisnis, Universitas Widyatama, Indonesia

Email: [widya.widi@widyatama.ac.id](mailto:widya.widi@widyatama.ac.id)

**Ade Indriani Siregar**, Fakultas Ekonomi & Bisnis, Universitas Widyatama, Indonesia

Email: [ade.indriani@widyatama.ac.id](mailto:ade.indriani@widyatama.ac.id)

**Masria Banjarnahor**, Fakultas Ekonomi & Bisnis, Universitas Widyatama, Indonesia

Email: [masria.banjarnahor@widyatama.ac.id](mailto:masria.banjarnahor@widyatama.ac.id)

**Suci Dwi Novianti**, Fakultas Ekonomi & Bisnis, Universitas Widyatama, Indonesia

Email: [suci.dwi@widyatama.ac.id](mailto:suci.dwi@widyatama.ac.id)

**Frida Fadilla**, Fakultas Ekonomi & Bisnis, Universitas Widyatama, Indonesia

Email: [frida.fadilla@widyatama.ac.id](mailto:frida.fadilla@widyatama.ac.id)

**Silviana**, Fakultas Ekonomi & Bisnis, Universitas Widyatama, Indonesia

Email: [Silviana.msi@widyatama.ac.id](mailto:Silviana.msi@widyatama.ac.id)

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## Abstract

*This study aimed to determine the effect of e-filing use on individual tax revenue before and during the Covid-19 pandemic at the Primary Tax Office of Cibeunying, Bandung and taxpayer compliance with individual tax revenue before and during the Covid-19 pandemic at the Primary Tax Office of Cibeunying, Bandung. This research was conducted using descriptive analysis method with secondary data. The sample was obtained using a saturated sampling technique where all the population was sampled. All indicators of this study first passed the classical assumption test, with the final test in the form of a hypothesis test, namely the Mann*

*Whitney test. The hypothesis testing was conducted using SPSS 21 for Windows. The results showed that the use of e-filing had a positive and significant effect on individual tax revenue before and during the Covid-19 pandemic with a significance value of 0.000, and taxpayer compliance had a positive and significant effect on individual tax revenue before and during the Covid-19 pandemic with significance value of 0.023.*

**Keywords:** e-filing, taxpayer compliance, individual taxpayer revenue

### **Introduction**

Coronaviruses are a group of viruses that can cause disease in both animals and humans. Several types of coronavirus are known to cause respiratory tract infections in humans with symptoms ranging from a cold cough to more serious ones such as Middle East Respiratory Syndrome (MERS) and Severe Acute Respiratory Syndrome (SARS). During the Covid-19 pandemic, Indonesia, like other countries, experienced setbacks both in terms of economy and taxpayer compliance because every economic activity slowed down. In addition, the government must increase spending to overcome the pandemic. This has been quite a drain on the state treasury. Tax has a very important role for the state because it is one of the sources of state income. Taxes are public contributions used by the government to finance national development and improve people's welfare through the improvement and addition of public services [1-5].

Tax revenue plays a very important role in realizing the welfare of the people in Indonesia. Therefore, the results of tax collections are currently the main source of state revenue whose contribution is expected to increase every year. Various efforts have been made by all officers of the Directorate General of Taxes to increase tax revenues, including reforms in the tax system such as the application of the latest information technology in tax services. This improvement in tax services can be seen from the development of modern tax administration and information technology in various aspects of tax activities [6-9].

Fundamental changes related to tax modernization occurred in early 2005 when a new type of service to taxpayers was implemented; the submission of the annual tax return and the extension of the annual tax return started to be carried out electronically through what was called *e-filing*. *E-Filing* or online tax reporting is the submission of annual tax return (SPT) through an electronic or online tax reporting channel that has been determined by the DGT (Directorate General of Taxes) through the Directorate General of Taxes Regulation Number PER-03/PJ/2015. *E-Filing* or online tax reporting can reduce the queue at the tax service offices (KPPs) which are often crowded with people who want to fulfill their tax obligations. One of the efforts of the Directorate General of Taxes in increasing tax revenues is to reform the legislation in taxation by implementing a self-assessment system. This self-assessment system requires taxpayers to register, calculate, pay and report the amount of their tax payable themselves [10-12].

Other tax service initiatives related to improvement of taxpayer compliance are the provision of excellent service, tax campaign, and tax consulting. In addition, in 2008 the Directorate General of Taxes announced a policy on the abolition of individual or corporate income tax sanctions in the form of low interest tax payers for the public, both those who already have an NPWP (TIN) and those who have not on January 1, 2008, a decision known as the *sunset policy* [13, 14]. The level of taxpayer compliance in Indonesia is currently still relatively low. Indonesia's tax ratio is even lower compared to Western European or ASEAN countries such as Singapore, Malaysia, Thailand and the Philippines. During that period, Indonesia's tax ratio stagnated at 10-12%, while Singapore recorded a level of 13-14%, Malaysia

12-15%, Philippines 17-18%, Thailand 17-17.5%, and Western Europe the highest, i.e. 41%. [15]

With this background description, this research was conducted with a focus on identifying and analyzing the effect of the use of e-filing and the level of taxpayer compliance on individual tax revenue before and during the Covid-19 pandemic at the Primary Tax Office of Cibeunying, Bandung.

## Literature Review

### Tax

According to Law No. 16 of 2009 concerning the fourth amendment to Law No. 6 of 1983 concerning General Provisions and Tax Procedures, taxes are "obligatory contributions to the state owed by individuals or entities that are coercive in nature based on the Law, which does not provide direct compensation and is used for the needs of the state for the greatest prosperity of the people."

### E-Filing

Based on the Decree of the Director General of Taxes Number KEP-88/PJ./2004 dated May 14, 2004 in conjunction with KEP-05/PJ./2005 dated January 12, 2005 concerning Procedures for Submission of Electronic Notification Letters (E-Filing) through Application Service Providers (ASP), e-Filing or e-SPT is an electronic Periodic or Annual Tax Return in computer media, which is submitted electronically in the form of digital data to the Directorate General of Taxes through an Application Service Provider (ASP) appointed by the Director General of Taxes, within an integrated and real-time process.

### Measurement E-Filing

The measurement of the use of e-filing is the comparison between the number of individual taxpayers who report through e-filing and the number of registered individual taxpayers. According to [16] the calculation of the ratio for electronic SPT (Annual Tax Return) submission (e-filing) can be formulated as follows:

Use of e-filing

$$= \frac{\text{SPT reported through e-filing}}{\text{Individual SPT}} \times 100\%$$

### Definition of Taxpayer Compliance

According to [17] Tax compliance is an attitude towards the tax function, in the form of a constellation of cognitive, effective and conative components that interact in understanding, feeling and behaving towards the meaning and function of taxes."

### Measurement of Taxpayer Compliance

The measurement of taxpayer compliance in this study is the comparison between the number of individual taxpayers who report their tax returns and the number of registered individual taxpayers. According to the Letter of the Director General of Taxes Number SE-18/PJ.22/2006, the formula for calculating the Key Performance Indicators for taxpayer compliance is:

Taxpayer Compliance

$$= \frac{\text{Annual Income Tax Return for Individuals}}{\text{Registered Individual Taxpayers}} \times 100\%$$

### Definition of Individual Taxpayer

[18] defines individual taxpayers as "individuals or entities, including taxpayers, tax cutters, and tax collectors, who have tax rights and obligations in accordance with the provisions of tax laws and regulations."

### Definition of Tax Revenue

Tax revenues according to the Law on the State Revenue and Expenditure Budget (2001: 1) are "all revenues originating from domestic taxes and international trade taxes."

### Measurement of Tax Revenue

The measurement of tax revenue is the comparison between the realization of revenue and the revenue target. According to [19] the calculation of the tax revenue ratio can be formulated as follows:

$$\text{Tax Revenue} = \frac{\text{Tax Revenue Realization}}{\text{Tax Revenue Target}} \times 100\%$$

### Framework

#### E-Filing Implementation and Tax Revenue

Tax e-filing is a form of administrative modernization from the DGT which is a means for submitting tax returns (SPT) online through the DGT's e-filing tax network site or application service providers appointed by the DGT.

#### Taxpayer Compliance Level and Tax Revenue

The theory that suggests the effect of the level of taxpayer compliance on tax revenue was put forward by [20] who stated that "Taxpayer compliance is an important element to increase tax revenue; it is one of the foundations in strengthening tax revenue. Taxpayer compliance plays a role in increasing public interest and response to tax obligations."

### Research Hypothesis

A hypothesis is a temporary answer to a research problem based on a theoretical framework, which must be tested whether or not it is empirically true through data or fact collection [21]

Referring to the theory and previous research described above, the hypothesis of this research can be formulated as follows:

H<sub>1</sub>: The use of e-Filing has a positive effect on individual tax revenue before and during the Covid-19 pandemic.

H<sub>2</sub>: The level of taxpayer compliance has a positive effect on individual tax revenue before and during the Covid-19 pandemic.

### Methods

The research method used in this study was a quantitative method because the data was in the form of numerical analysis using statistics. This research was conducted at the Primary Tax Office of Cibeunying, Bandung and included variables of e-filing use, taxpayer compliance level and individual tax revenue during the 2017-2021 period with research data obtained directly from the Primary Tax Office of Cibeunying, Bandung.

In this study, the data studied was secondary data, namely data that had been processed first and only recently obtained by the researcher. Data collection

techniques are the methods used to obtain data and information needed in research. In this study the data was obtained through observation, namely direct observation of the object under study or ongoing activities.

The research population consisted of data of SPT submission via e-filing in 2017-2021, data of registered taxpayers in 2017-2021, and data on tax revenues at the Primary Tax Office of Cibeunying, in 2017-2021. The sample included data of registered taxpayers in 2017-2021 and data of tax revenues at the Primary Tax Office of Cibeunying, Bandung in 2017-2021.

## **Result and Discussions**

### **Result**

#### **Descriptive Statistics**

Based on statistical descriptive testing using SPSS 26, it can be explained that this study used 57 samples obtained from tax reporting in January 2017 – October 2021. The calculation of the independent variable of the use of e-filing (X1) produced a minimum value of 7.02% in October in 2020 and a maximum value of 99.87% in February 2021. The average value of the use of e-filing in the last 5 years was 82.96% with a standard deviation of 21.02%.

The calculation of the independent variable of taxpayer compliance level (X2) produced an average value of 625.96%, with a minimum value of 9.80% in June 2020 and a maximum value of 4433.88% in March 2018. The standard deviation value in the variable of taxpayer compliance level was 1179.48%.

In the calculation of the dependent variable, the average value of individual tax revenue was 97.25% with a standard deviation of 42.82%. The maximum value of individual tax revenue was 166.42% which occurred in 2017, and the maximum value was 36.32% which occurred in 2019.

#### **Classic Assumption Tests**

Before a regression model is used, the data to be used must meet several assumptions tests called classical assumptions. The classical assumption tests are carried out to determine the accuracy of the data used in the study, so the use of regression analysis in statistics must be free from classical assumptions. The classical assumption tests used in this research included normality test, multicollinearity test, heteroscedasticity test, and autocorrelation test.

The results of the classical assumption tests in this study showed that the research data was normally distributed, and the regression model was free from multicollinearity, heteroscedasticity, and autocorrelation symptoms.

#### **Regression Analysis**

##### **Coefficient of Determination Test ( $R^2$ )**

Based on the results of the coefficient of determination ( $R^2$ ), it is known that the independent variable could explain the dependent variable by 44.7% (adjusted r square value), while the remaining 55.3% was explained by other variables outside the research model.

##### **Hypothesis Testing (t Test)**

From the test results, it can be concluded that the use of e-filing and the level of taxpayer compliance have an effect on individual tax revenues.

### **Mann Whitney Test**

The test results show that there were differences in the e-filing system reporting between before and during the Covid-19 pandemic, and there was no difference in the level of taxpayer compliance and individual tax revenue between before and during the Covid-19 pandemic.

### **Discussions**

#### **Use of E-Filing**

Data from 2017-2021 shows fluctuating use of e-Filing. The implementation of e-Filing was expected to facilitate taxpayers in filling out and reporting the SPTs. It was also hoped that SPT reporting using e-Filing could increase. However, the fluctuating data on the use of e-Filing is thought to be caused by the lack of optimal campaign activities carried out by the Primary Tax Office of Cibeunying. In addition, taxpayers were reluctant to try the modernization system of tax services using information technology.

#### **Taxpayer Compliance**

Data on individual taxpayer compliance from 2017-2021 shows a fluctuating curve. The tax directorate hoped that taxpayer compliance continued to increase from year to year. The fact that the data fluctuates is thought to be due to the non-optimal level of tax office services and the low level of taxpayer awareness of the importance of taxes for the state in supporting development. During the pandemic, taxpayers' income decreased, prompting them not to report their tax returns.

#### **The Effect of the Use of E-Filing on Tax Revenue at the Primary Tax Office of Cibeunying, Bandung**

Based on the results of the research conducted, it can be concluded that the use of e-Filing at the Primary Tax Office of Cibeunying has been running effectively. The results of statistical tests explain that the variable use of e-Filing has an influence on the personal tax revenue variable. Thus the first hypothesis (H1) is accepted, which means that the use of e-Filing has an effect on individual tax revenues.

The administrative reform carried out by the Directorate General of Taxes has succeeded in making it easier for taxpayers to submit their SPT so that individual tax revenues can increase. However, there were differences in the e-Filing system reporting between before and during the Covid-19 pandemic at the Primary Tax Office of Cibeunying, Bandung. This is seen from the results of the Mann Whitney test which shows a significance value smaller than the error level ( $0.001 < 0.05$ ). This difference arose because the Covid-19 pandemic had prevented taxpayers from doing activities outside the house due to the government's Large-Scale Social Restrictions (PSBB) program which was later changed to the Enforcement of Community Activity Restrictions (PPKM). This restriction forced them to use the e-Filing system to reduce the increase in Covid-19 cases. Therefore, the use of the e-Filing system increased and had a positive impact on individual taxpayers.

The results of this study are consistent with research conducted by [17] that the use of e-Filing has a significant effect on tax revenue. If e-filing affects taxpayer compliance in fulfilling their tax obligations, it can also be said that e-filing has a role in tax revenue. If the taxpayer uses e-Filing and is obedient in reporting the SPT, it will indirectly affect individual tax revenue. When taxpayers are obedient in reporting and paying taxes, the tax revenue will increase without any obstacles because of the ease of online submission of SPTs, whenever taxpayers have time.

## The Effect of Taxpayer Compliance Level on Individual Tax Revenue

Based on the results of research conducted, taxpayer compliance at the Tax Primary Office of Cibeunying, Bandung has been running effectively. The results of statistical tests explain that the variable level of taxpayer compliance affects the individual tax revenue variable. Thus the second hypothesis (H2) is accepted, meaning that the level of taxpayer compliance has an effect on individual tax revenues [22-26].

The results of the Mann Whitney test showed a significance value greater than the error level ( $1,000 > 0.05$ ). This means that there was no difference in the level of taxpayer compliance between before and during the Covid-19 pandemic. This is because the level of taxpayer compliance is influenced by the awareness of individual taxpayers.

The results of this study are consistent with the theory put forward by [27, 28] that taxpayer compliance is an important element in increasing tax revenue, so that it becomes one of the foundations in strengthening tax revenue. Taxpayer compliance plays a role in increasing public interest and response to tax obligations. In addition, the results of this study are also consistent with research conducted by [13, 29] which states that partially taxpayer compliance has an effect on tax revenue performance.

This result is inconsistent with the research conducted [16] which shows that taxpayer compliance has no effect on tax revenue. Based on this research, it is not enough just to make taxpayer compliance the main factor in increasing tax revenue. Other supporting factors are needed such as tax services by the government. Maximum service will greatly increase people's willingness to pay taxes. Services that comply with predetermined regulatory standards will greatly affect the increase in tax revenue.

## Conclusions and Suggestions

### Conclusions

This study aims to determine the effect of the use of e-Filing and the level of taxpayer compliance on individual tax revenue before and during the Covid-19 pandemic at the Primary Tax Office of Cibeunying, Bandung. Multiple linear regression and Mann Whitney tests were carried out on the collected data. Based on the research findings, it can be concluded that:

1. The use of e-Filing (X1) has an effect on individual tax revenue.
2. The level of taxpayer compliance (X2) has an effect on individual tax revenue.

### Suggestions

Based on the results of this study, the authors suggest that

1. The primary Tax Office of Cibeunying increase campaign activities regarding the use of e-filing. Especially during the pandemic, campaigns can be carried out via Zoom, Goggle Meet, etc. to improve service, officers are advised to be more friendly and serve wholeheartedly, so that taxpayers feel comfortable to ask questions or consult about how to use e-filing.

2. Taxpayers keep up with technological developments because e-filing is very helpful for them in fillinf out and reporting tax returns. Taxpayers must be aware of their obligation to pay taxes because taxes are one of the state revenues that are intended for infrastructure development. For this reason, tax offices must increase tax campaigns through mass media, advertisements, installation of billboards or banner, or by involving celebrities and popularizing the slogan "*orang bijak bayar pajak*" (wise people pay taxes).

3. Future research add more literature that is more relevant to the research topic and more variables, and expand the survey area, for example the entire West Java region to cover all primary tax offices.

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