

The Effect of Modernization of Tax Administration System

by Nia Shinta Dewi

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The Effect of Modernization of Tax Administration System, Technology Support, and Tax Awareness on Individual Taxpayer Compliance

Ni Putu Nia Shinta Dewi ^{1*}, I Nyoman Darmayasa ², Ni Wayan Dewinta Ayuni ³

¹ Managerial Accounting Undergraduate Study Program, Accounting Department, Bali State Polytechnic

² Managerial Accounting Undergraduate Study Program, Accounting Department, Bali State Polytechnic

³ Managerial Accounting Undergraduate Study Program, Accounting Department, Bali State Polytechnic

niashintadewi07@gmail.com ^{1*}, nyomandarmayasa@pnb.ac.id ², dewintaayuni@pnb.ac.id ³

Abstract: This research is quantitative research with the determination of the number of samples using a purposive sampling technique of 100 samples. Data was collected through a questionnaire with the help of Google Forms. The data were analyzed using the Partial Least Square (PLS) method with SmartPLS 3.0. application with a significance level of 5%. The results showed that the modernization of the tax administration system and technology support had a positive but not significant effect on individual taxpayer compliance. These results are in line with the research respondents who are individual taxpayers who have the view that the online tax administration system is difficult to apply and the facilities used often experience obstacles that hinder the tax reporting process. This confirms that the TAM theory which is a development of TRA is more at the level of perceived usefulness as a means of reporting tax obligations without regard to perceived ease of use. Meanwhile, tax awareness has a positive and significant effect on individual taxpayer compliance. This is in line with the theory of planned behavior which states that individuals will consider positive or negative impacts on their behavior. The results of this study have a practical contribution to individual taxpayers and tax authorities. For individual taxpayers, it is used as a consideration for deciding to use tax digitization services. For tax authorities, it is useful for the preparation of services and policies that take into account the behavioral preferences of individual taxpayers in utilizing services.

Keywords: modernization of tax administration system, technology support, tax awareness, tax compliance

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Introduction

State revenue from taxes is dominant, because taxes can determine the sustainability of national development and people's welfare. Tax revenue for a country has a very dominant role in supporting the wheels of government and continues to increase from year to year. However, in practice, state revenues from taxes are still not running optimally. In connection with developments and changes regarding taxation and increasingly sophisticated technology, the Directorate General of Taxes (DJP) as the agency appointed by the government to collect tax revenues seeks to provide changes that are in line with the development needs of taxpayers. Therefore, it is necessary to carry out tax reform in Indonesia to maximize state revenue. The modernization of tax administration system is a development program in the field of administration carried out by the DJP or the relevant agency. A major change to the modernization of tax reporting occurred in 2014 when the DJP issued Regulation Per-06/PJ/2014 concerning electronic-based tax reporting which requires the reporting of VAT and Income Tax Article 21 using e-Filing on the online DJP website. Significant changes in tax services occurred due to the implementation of the regulation, from which originally required taxpayers to meet face-to-face in tax reporting, to an online service that can be accessed by taxpayers anytime and anywhere. The existence of improvements and developments in the tax administration system is expected to be able to raise awareness in taxpayers and can increase the productivity of tax authorities so as to achieve voluntary compliance from taxpayers. The results of the study indicate that there is a positive and significant effect of the modernization of the tax administration system on taxpayer compliance (Sarunan, 2015).

The government can develop the tax administration system to make it easier for taxpayers who have limited knowledge about tax reporting, and with adequate information technology balanced (Mustapha & Obid, 2015). Therefore, DJP has developed e-system-based tax reporting in tax services in the form of e-

Registration, e-SPT, e-Filing, and e-Billing. The implementation of online-based reporting is expected to improve mechanisms for more effective supervision and reporting, to facilitate taxpayers in the process of reporting and paying taxes (Widjaja and Siagian, 2017). The e-system applied to the tax administration system can improve taxpayer compliance (Kiswara and Jati, 2016), (Pratami et al., 2017), (Ersania and Merkusiwati, 2018), and (Darmayasa et al., 2020). However, studies are showing the opposite result, that the implementation of the e-Filing system has no significant effect on taxpayer compliance, so there are still many taxpayers who come directly to the KPP instead of using the e-Filing system or online reporting system (Handayani and Tambun, 2016) and (Solekhah and Supriono, 2018).

Technology support is one thing that needs to be considered carefully because technology not only affects system users but can also improve the performance of tax officials (Alibraheem & Abdul-Jabbar, 2016). The use and utilization of technology that is developing fast and increasingly advanced today, has made many activities switch to an online system so that it no longer takes up a lot of time and physical energy. Research conducted by Widagdo (2016) concludes that the increasing suitability of information technology and making it easier for system users can affect the increase in the use of information technology. The suitability of technology to the task is significantly influenced by the characteristics of the technology used (Yadegaridehkordi et al., 2014). The results of research related to the use of information technology on taxpayer compliance show a positive and significant effect (Sudrajat and Ompusunggu, 2015). Previous research has shown that taxpayer awareness has an effect on increasing individual taxpayer compliance (WPOP), because with the awareness of taxpayers, increasing taxpayer compliance will be achieved (Tulenan et al., 2017). This is in line with research by Adhiambo and Theuri (2019), Bernard et al. (2018), and Kamil (2015), who argue that taxpayer awareness can affect taxpayer compliance. Based on this background, it is necessary to conduct further research to determine the effect of Modernization of Tax Administration System, Technology Support and, Tax Awareness on WPOP Compliance.

Method

This research applies the type of quantitative research. The primary data used in this study were sourced from the results of distributing questionnaires to research respondents. Secondary data can be obtained from various literature articles, books, and internet sites. The location in this study takes the population of WPOP registered in districts/cities in Bali Province, there are 8 (eight) Primary Tax Offices (KPP) which are the benchmarks to facilitate WPOP in filling out questionnaires according to the domicile of the registered NPWP. The research was carried out for approximately six months starting from proposing in February – April 2022, this research with the help of Google Forms distributed questionnaires which were carried out for approximately one month starting on June 1 to June 30, 2022, through social media such as WhatsApp, Line, Telegram and Instagram.

The population in this study is WPOP registered in the district/city in the province of Bali. The sampling of this research is non-probability sampling or non-random sampling, with purposive sampling as a sampling technique that is determined by as many as 100 samples. The criteria were chosen to determine the sample from several populations, namely WPOP e-system users and WPOP who have reported the 2021 SPT. The data analysis process is carried out using the Partial Least Square (PLS) approach. In the PLS method, two test models are carried out. The first test is the measurement model and the next test is the structural model. Validity and reliability tests were carried out in testing the measurement model. After testing the measurement model, the hypothesis is tested on the structural model, and the results of this test are seen from the probability value generated by the bootstrapping procedure.

Result and Discussion

The results and discussion of this study begin with the presentation of the characteristics of the respondents. Research questionnaires are distributed to individual taxpayers who have a Taxpayer Identification Number (NPWP) and are registered in districts/cities in the Province of Bali that have reported the 2021 SPT. The distribution of the questionnaires is carried out online using social media intermediaries such as WhatsApp, Line, Telegram, and Instagram. The period for distributing the questionnaires is 30 days, from June 1 to June 30, 2022, and has been filled in by 112 respondents, but 12 respondents do not meet the criteria,

because the respondents are WPOPs who are not registered in districts/cities in Bali Province. Therefore, only 100 questionnaires can be used as material for analysis for this study. The following are the characteristics of the research respondents in Table 1.

Table 1. Respondent Characteristics

Information	Frequency	Percentage
Gender		
Male	57	57%
Female	43	43%
Age		
20-30	51	51%
31-40	20	20%
40-50	21	21%
>50	8	8%
Work		
Self-employed	21	21%
Private employees	55	55%
Government employees	18	18%
Other	6	6%
Domicile of KPP		
KPP Madya Denpasar (904)	6	6%
KPP Pratama Denpasar Timur (903)	9	9%
KPP Pratama Badung Selatan (905)	28	28%
KPP Pratama Gianyar (907)	12	12%
KPP Pratama Denpasar Barat (901)	11	11%
KPP Pratama Singaraja (902)	6	6%
KPP Pratama Badung Utara (906)	9	9%
KPP Pratama Tabanan (908)	19	19%

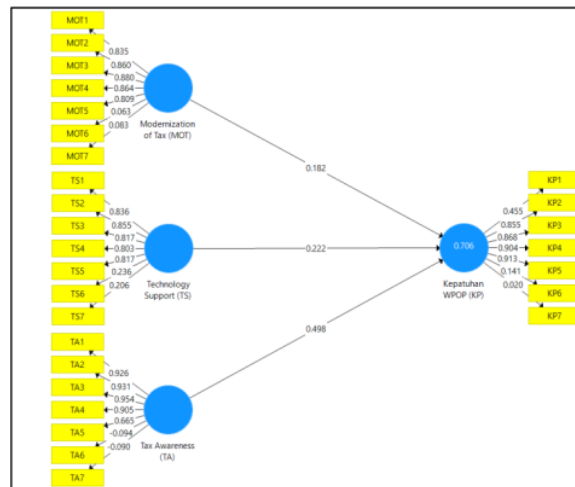
Source: Processed primary data, 2022

Evaluation of validity and reliability tests

Data analysis in the process of testing data quality through PLS to make it easier, each variable uses abbreviated terms as follows:

- X1 : Modernization of Tax Administration System (MOT)
- X2 : Technology Support (TS)
- X3 : Tax Awareness (TA)
- Y : WPOP Compliance (KP)

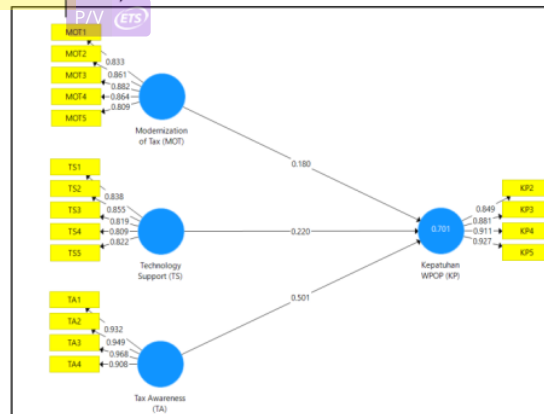
The measurement model is an element that contains indicators and their relationship to the construct and is also called the outer model in PLS (Hair et al., 2014). Evaluation of validity in research uses convergent validity and discriminant validity. Convergent validity refers to the extent to which the construct being measured is positively correlated with alternative measures of the same concept. In the assessment of convergent validity, the value used consists of two values, namely the loading factor value must be more than 0.7, and the Average Variance Extracted (AVE) value must be greater than 0.5 (Hair et al., 2014). The next validity test is discriminant validity testing which aims to determine the extent to which a construct is empirically different from other constructs (Hair et al., 2014). This test can be measured using the value of cross loading. The next test carried out is a reliability test. In conducting reliability tests on construct data, it is seen by looking at the results of Cronbach's alpha and also composite reliability. The value of Cronbach's alpha and composite reliability of a construct must have a value greater than 0.7 so that the construct is declared reliable (Hair et al., 2014). To obtain these values is done by running the PLS Algorithm procedure. Figure 1 and Figure 2 show the model calculated using the PLS algorithm procedure.



Source: SmartPLS 3.0 (2022)

Figure 1. The Model Before Passing the Validity and Reliability Test

In Figure 1, there are 10 (ten) items that have not met the loadings factor value, namely: MOT6, MOT7, TS6, TS7, TA5, TA6, TA7, KP1, KP6, and KP7. That is, it is necessary to recalculate the loading factor. The calculation is done by deleting the ten items. Thus, the final result of the calculation can be seen in Figure 2.



Source: SmartPLS 3.0 (2022)

Figure 2. The Model After Passing the Validity and Reliability Test

Still, in the validity test on convergent validity, it can be seen in Figure 2, it is stated that all have met the loading factor value, which is more than 0.7. Furthermore, the AVE value of each construct, it has a value above 0.5 so that the model has met the validity test requirements for convergent validity. The following is the AVE value of each variable in Table 2.

Table 2. Average Extracted Variance Value

Variabel Laten	Average Extracted Variance (AVE)
WPOP Compliance (KP)	0,797
Modernization of Tax Administration System (MOT)	0,723
Technology Support (TS)	0,687
Tax Awareness (TA)	0,883

Source: SmartPLS 3.0, 2022 (edited by the author)

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After testing the convergent validity, the next step is to assess discriminant validity. To be able to assess discriminant validity, there are two approaches, namely Fornell-Larcker and cross-loading. The results of the Fornell-Larcker criteria approach used to evaluate the AVE value of the correlation between constructs must be greater than the quadratic correlation with other constructs. The test results with the Fornell-Larcker approach are shown in Table 3.

Tabel 3. Fornell-larcker Test Results

Variabel Laten	Sp. (ETS)	KP	MOT	TA	TS
WPOP Compliance (KP)		0,892			
Modernization of Tax Administration System (MOT)		0,735	0,873		
Tax Awareness (TA)		0,802	0,752	0,940	
Technology Support (TS)		0,725	0,821	0,736	0,848

Source: SmartPLS 3.0, 2022 (edited by the author)

Based on Table 3, the AVE square root value of a construct already shows a value greater than the correlation between constructs. The next test is, by analyzing the value of cross loading. The value of the cross-loading must be greater, than the item correlation with other construct correlations. following is presented in Table 4 the results of the cross-loading of each item.

Table 4. Cross Loading Value

	KP	MOT	TA	TS
KP2	0.850	0.595	0.774	0.578
KP3	0.881	0.695	0.798	0.769
KP4	0.910	0.647	0.624	0.604
KP5	0.927	0.679	0.638	0.610
MOT1	0.620	0.845	0.632	0.716
MOT2	0.640	0.876	0.642	0.679
MOT3	0.692	0.897	0.706	0.718
MOT4	0.611	0.875	0.643	0.758
TA1	0.741	0.660	0.932	0.683
TA2	0.736	0.743	0.949	0.714
TA3	0.764	0.716	0.968	0.726
TA4	0.772	0.706	0.908	0.642
TS1	0.603	0.657	0.552	0.868
TS2	0.564	0.669	0.586	0.879
TS3	0.572	0.736	0.650	0.839
TS5	0.695	0.713	0.690	0.805

Source: SmartPLS 3.0, 2022 (edited by the author)

Based on Table 4, it can be observed that, it can be observed that the cross-loading value or the results of the calculations and tests indicate that it has met the discriminant validity test. After the validity test is declared to have been fulfilled, the next step is to evaluate the reliability test. In this reliability test, the values used are Cronbach's alpha and composite reliability, the results are presented in Table 5.

Table 5. Cronbach's Alpha and Composite Reliability Values

Variabel Laten	Cronbach's Alpha	Composite Reliability
WPOP Compliance (KP)	0,915	0,940
Modernization of Tax Administration System (MOT)	0,896	0,928
Technology Support (TS)	0,870	0,911
Tax Awareness (TA)	0,956	0,968

Source: SmartPLS 3.0, 2022 (edited by the author)

From the calculations in Table 5, the results show that the value of Cronbach's alpha owned by all variables is above 0.7. For the value of composite reliability, all variables in Table 5 also show results above 0.7. Based on these calculations, it is concluded that all of the variables in this study have high reliability.

Hypothesis test

The next test after testing the validity and reliability or measurement model is hypothesis testing. In PLS hypothesis testing is included in the structural model. A relationship between variables is said to have a significant effect, if the probability value is less than the value of 0.05. The results of calculations using the bootstrapping procedure can be seen in Table 6.

Table 6. Bootstrapping Results

Model	Path Coefficients	Probability Value	Significance
(H1) MOT -> KP	0,191	0,116	Not significant
(H2) TS -> KP	0,181	0,204	Not significant
(H3) TA -> KP	0,525	0,001	Significant

Sumber: SmartPLS 3.0, tahun 2022 (diolah oleh penulis)

The results of the bootstrapping calculation in Table 4.14 show that based on data analysis there is 1 accepted hypothesis and 2 rejected hypotheses. The accepted hypothesis is H3. This means that the relationship between tax awareness or taxpayer awareness of WPOP compliance has a significant positive effect. Meanwhile, the rejected hypotheses include, H1 and H2. This means that the relationship between modernization of tax administration system on WPOP compliance has a positive but not significant effect and the relationship between technology support also has a positive but not significant effect on WPOP compliance.

DISCUSSION

The Effect of Modernization of Tax Administration System on WPOP Compliance

After analyzing the data, the results of the study stated that the modernization of the tax administration system variable had a positive but not significant effect on WPOP compliance. Based on statements from respondents indicating that the online tax administration system is difficult to apply and considers that the manual tax reporting process is faster than using the online system. These results are in line with research conducted at the Zimbabwe Revenue Authority (ZIMRA) by Sifile et al. (2018) which states that e-Filing is a positive step towards taxpayer compliance, but the application of e-Filing is not able to ensure taxpayer compliance, because the application of e-Filing at ZIMRA only increases tax reporting, not tax payments. Unregistered online users on ZIMRA stated that they had never been trained to use the tax system so there was no incentive to register as a taxpayer. The results of this study are supported by the technology acceptance model (TAM) theory. Previous research has documented that the success of e-Tax services largely depends on the importance of taxpayers or taxpayers placing factors such as convenience and usability through TAM (Sondakh, 2017). The results of this study illustrate that the utilization of the modernization of the tax administration system in Bali has not run optimally. There are still many taxpayers, in this case, WPOP who have not taken advantage of the convenience of tax digitization and are still conducting transactions manually. Thus, the modernization of the tax administration system in Bali has not been able to optimally increase WPOP compliance. This situation is also caused by several factors, which can be concluded from the results of the demographic characteristics of respondents based on age, proving that the majority of WPOPs who have carried out tax obligations and utilize the online tax system is from the age of 20-30 years, which is 51% or 51 people out of 100 respondents. This proves that even though the reforms that have been implemented by the DJP are well done, they have little impact on taxpayers due to the age factor. The reality faced by the community, especially WPOPs aged 31-40 years and over, has problems in utilizing the facilities provided by the DJP in the form of utilizing digital technology in the form of an e-system in terms of fulfilling taxpayers' tax obligations. This study is in line with research conducted by Pratiwi and Somantri (2021) which states that

taxpayer compliance is not influenced by the modernization of the tax administration system because taxpayers' knowledge of tax digitization is still low. This causes the digitalization of taxes or the online tax reporting system cannot be utilized optimally by taxpayers. The results of this study contradict several previous researchers, including research conducted by Tambun and Kopong (2017) which concluded that the existence of digital taxation had a significant positive effect on increasing taxpayer compliance.

Effect of Technology Support on WPOP Compliance

The results of this study concluded that the technology support variable had a positive but not significant effect on WPOP compliance. This is in line with research respondents who in this case WPOP have the view that the technology facilities and internet connection used often experience obstacles that hinder the tax reporting process. Even though taxpayers have the technology and have utilized technology optimally, this does not affect the level of compliance of WPOPs in carrying out tax obligations. These results are in line with research conducted by Avianto et al. (2016). WPOP's decision to utilize the online tax system depends on technology support and adequate internet connection. This confirms that the TAM theory which is a development of TRA is more at the level of perceived usefulness as a means of reporting tax obligations without regard to perceived ease of use. Technology has affected society and its surroundings in many ways. Technology will not only affect system users but can also improve the performance of tax officials (Alibraheem and Abdul-Jabbar, 2016). If the existence of technology support can facilitate the process of tax administration through the e-system, it means that taxpayer compliance can increase. However, the reality is that the use of technology in the tax administration process has no effect on increasing taxpayer compliance. The results of this study, do not support the research conducted by Sudrajat and Ompusunggu (2015) which concludes that the use of information technology can affect the increase in taxpayer compliance.

Effect of Tax Awareness on WPOP Compliance

After analyzing this research it concludes that, the tax awareness variable has a positive and significant effect on WPOP compliance. This shows that, the existence of tax awareness from taxpayers themselves has a role in increasing taxpayer compliance to carry out tax obligations. This is in line with the conclusions in the research conducted by Brata et al. (2017) and Adhiambo and Theuri (2019). Taxpayer awareness is defined as the willingness of the taxpayer himself to carry out his tax obligations. The importance of cultivating awareness and instilling the mindset of taxpayers regarding taxation definitely requires commitment and a long time. The effect of taxpayer awareness in increasing taxpayer compliance in accordance with the theory of planned behavior (TPB). TPB is a relevant theory that can be used to describe the behavior of taxpayers in fulfilling their tax obligations. Someone will definitely consider the consequences that will be obtained from their behavior in this case is WPOP compliance. Increased taxpayer compliance will be achieved if it is accompanied by awareness of taxpayers (Tulenan et al., 2017). Attribution theory also supports the results of this study because the theory explains that individual behavior is based on self-control such as attitudes, traits, and character (Sudrajat and Ompusunggu, 2015). The results of this study contradict the research conducted by Nugroho Aditya et al. (2016) which explains that the awareness of taxpayers cannot affect the increase in taxpayer compliance. This happens because the taxpayer has the view that the payment of the paid tax is determined by the amount of income and other reasons are also related to meeting the high needs of life. However, this research is supported by several previous studies, including research by Bernard et al. (2018) and also research by Adhiambo and Theuri (2019) concluded that the existence of awareness from within the taxpayer can affect taxpayer compliance.

Conclusion

The relationship between the modernization of tax administration system variables and WPOP compliance shows a positive but not significant effect. There are still many taxpayers, in this case, WPOP who have not taken advantage of the convenience of tax digitization and are still conducting transactions manually. So the implementation of the modernization of the tax administration system in Bali, has not been able to increase WPOP compliance optimally. This situation is also caused by several factors, one of which can be concluded from the results of the demographic characteristics of respondents based on age, proving that the majority of WPOPs who have carried out tax obligations and utilized the online tax system is from the age of

20-30 years, which is 51% or as many as 51 people of the existing 100 respondents. This proves that even though the reforms that have been implemented by the tax authorities are good, they have less impact on taxpayers because of the age factor. The reality faced by the community, especially WPOPs aged 31-40 years and over, has problems in utilizing the facilities provided by the tax authorities in the form of the use of digital technology in the form of e-system.

The influence of the technology support variable on WPOP compliance directly has a positive but not significant effect. The lack of understanding of taxpayers in utilizing digital technology has resulted in the reform of the tax administration system that has been carried out by the tax authorities but has not had an impact on increasing WPOP compliance. This is in line with research respondents who in this case WPOP have the view that the online tax administration system is difficult to apply and the facilities used often experience obstacles that hinder the tax reporting process. The existence of tax awareness or awareness of WPOP compliance shows a positive and significant effect. This shows that the awareness of taxpayers themselves has a role in increasing compliance in carrying out tax obligations. TPB is a theory about individual actions that are influenced by intentions from within. Taxpayers who have high awareness of carrying out their obligations must have confidence in the importance of paying taxes to help the sustainability of a country's development.

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