THE EFFECT OF E-FILLING POLICY, TAX SANCTIONS, AND TAXPAYER AWARENESS TOWARD TAXPAYER COMPLIANCE IN THE COVID-19 PANDEMIC

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ABSTRACT

The research purpose is to examine the effect of E-Filing policies, tax sanctions, and taxpayer awareness on taxpayer compliance during the covid-19 pandemic. This is quantitative research. The research used primary data obtained through a survey method with a questionnaire. The sampling method is convenience sampling collected from 120 taxpayers in Yogyakarta. The analysis is descriptive statistical, classic assumption test, and multiple linear regression. The data analysis technique of this research uses SPSS version 21. The results show that the E-Filing policy, tax sanctions, and taxpayer awareness have positive effects on taxpayer compliance during the covid-19 pandemic. The government can improve taxpayer compliance by managing and improving the E-Filing policies, carrying out routine supervision of taxpayer compliance, and increasing socialization about the importance of taxes for state development.

Keywords: e-filing policy, tax sanctions, taxpayer awareness.

ABSTRAK

Tujuan penelitian untuk menguji pengaruh kebijakan *e-filing*, sanksi perpajakan, dan kesadaran wajib pajak terhadap kepatuhan wajib pajak pada masa pandemi covid-19. Ini adalah penelitian kuantitatif. Penelitian ini menggunakan data primer yang diperoleh melalui metode survei dengan kuesioner. Metode pengambilan sampel adalah *convenience* sampling yang dikumpulkan dari 120 wajib pajak di Yogyakarta. Analisis yang digunakan adalah statistik deskriptif, uji asumsi klasik, dan regresi linier berganda. Teknik analisis data penelitian ini menggunakan SPSS versi 21. Hasil penelitian menunjukkan bahwa kebijakan E-Filing, sanksi perpajakan, dan kesadaran wajib pajak berpengaruh positif terhadap kepatuhan wajib pajak di masa pandemi covid-19. Pemerintah dapat meningkatkan kepatuhan wajib pajak dengan menata dan menyempurnakan kebijakan E-Filing, melakukan pengawasan rutin terhadap kepatuhan wajib pajak, dan meningkatkan sosialisasi tentang pentingnya pajak bagi pembangunan negara.

Kata kunci: maksimum 5 kata (TNR, 12).

JEL: F38, H26.

1. INTRODUCTION

Taxpayers are legal entities or individuals who have obligations and rights in taxation based on the provisions and regulations of the Act, which also include tax collectors, tax cutters, and taxpayers. Taxpayers have a big role in achieving the tax revenue plan in Indonesia.

During the COVID-19 pandemic, the tax target in the State Budget was lower than the 2019 tax realization, namely the pre-COVID-19 period. The COVID-19 pandemic had an impact in the form of weakening the level of the Indonesian economy (Central Statistics Agency, 2021). The impact of this phenomenon certainly affects reduced income and restrictions on the mobility of taxpayers.

The E-Filing policy is an embodiment of a self-service system that is designed to facilitate taxpayers in completing their obligations with an online system and low cost. This policy is expected to be able to maintain compliance from taxpayers during the pandemic. Tax sanctions are also a factor that will affect taxpayers' ability to remain tax compliant to avoid sanctions. The high awareness of taxpayers toward the benefits of taxes for state development is expected to maintain taxpayer compliance. This study's main purpose is to find and provide empirical evidence about the effect of E-Filing policies, tax sanctions, and taxpayer awareness on taxpayer compliance with personal information during the COVID-19 pandemic.

Researchers assume that the existence of the COVID-19 pandemic can affect taxpayer compliance. The researcher decided to re-examine whether the E-Filing Policy, Tax Sanctions, and Taxpayer Awareness still influence Individual Taxpayer Compliance during the Covid-19 Pandemic.

2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

2.1 A Theory of Planned Behavior

Ajzen (1991), as quoted by Maryahni (2013), stated that the Theory of Planned Behavior can be used in estimating the actions taken by someone when they do not fully have control of their actions. The theory explains several factors that influence the level of a person's willingness to act and the planned effort in realizing a behavior. The theory will be used to predict the effects of e-filing policies, tax sanctions, and taxpayer awareness on taxpayer compliance.

2.2 Taxation

Mardiasmo (2018) states that taxes are payments to the state treasury made according to legislation (which can be forced) with indirect benefits (counter-performance). Taxes have a regulating function (Regular) and a budgetary function. The function of the budget means that it is used as a source of funds for government spending. The function of regulating means being used in carrying out and regulating government policies in the economic and social fields.

2.3 Taxpayer

Taxpayers are entities and individuals, including tax collectors and tax cutters, who are obligated and entitled to taxation in accordance with the provisions of Law Number 28 of 2007. Taxpayers have an SKT (Registered Letter) issued by the tax service office and contain

an Identification Number of Taxpayer (NPWP).

2.4 Taxpayer Compliance

According to the Big Indonesian Dictionary, the term "compliance" means submission or obedience to teachings and rules. Salamun (1991) as quoted by Santi (2012), stated that taxpayer compliance refers to how obedient the taxpayer is to the taxation laws regarding calculating, collecting, withholding, depositing, and reporting their tax obligations.

2.5 E-Filing Policy

E-Filing refers to the Regulation of the Directorate General of Taxes Number PER-1/PJ/2014, which is an online and real-time alternative for reporting SPT or annual SPT renewal through related websites or other application services. E-Filing helps taxpayers with online tax reporting wherever and whenever.

2.6 Tax Sanctions

Sanctions are actions to provide a deterrent effect to violators (Cindy and Yeni, 2013). Madiasmo (2018) explained that tax sanctions were created to ensure compliance with tax rules. Sanctions are used to prevent taxpayers from violating tax rules.

Hypothesis Development
The Effect of E-Filing Policy on Individual Taxpayer Compliance

The E-Filing Policy is a policy made to facilitate tax reporting by taxpayers. Taxpayers report taxes through a system provided by the Directorate General of Taxes that is online and in real-time. Wulandari (2016) reveals that the right E-Filing policy can improve taxpayer compliance. Several factors that influence the use of E-Filing are perceived usefulness, ease of use, attitudes, and interest in use. If a taxpayer feels that E-Filing is very useful and easy to operate, of course, the taxpayer will feel satisfied and will comply with taxes. Based on the premise, the hypothesis stated as

H1: E-Filing policy has a positive effect on individual taxpayer compliance.

The Effect of Tax Sanctions on Individual Taxpayer Compliance

Sanctions are punishments for breaking the rules. Sanctions are created so that someone can comply with regulations. Rules were created to guide a person's life. Tax sanctions were created to reinforce tax laws so that these regulations could be adhered to and obeyed. Tax sanctions are a tool designed to deter taxpayers from violating tax laws (Mardiasmo, 2006; Arum, 2012). It can be stated that the hypothesis that

H2: Tax Sanctions have a positive effect on individual taxpayer compliance.

The Effect of Taxpayer Awareness on Individual Taxpayer Compliance

Taxpayer awareness is a condition in which the taxpayer performs, understands, and knows voluntarily and correctly regarding tax provisions. Suyatmin (2004) in Santi (2012) explains that people will feel moved to comply with the obligation to pay taxes when they realize the number of tax benefits for the construction of state facilities. It refers to the hypothesis as

H3: Taxpayer Awareness has a positive effect on individual taxpayer compliance.

3. METODE PENELITIAN/RESEARCH DESIGN

3.1 Research Population

Sugiyono (2013) states that the population is a subject or object chosen by researchers

to be learning material to conclude certain characteristics and quantities. Individual taxpayers who have been registered and have NPWP in Yogyakarta are the population of this study.

3.2 Research Variables

Variables are variations in phenomena in form, standard, quality, quantity, and others (Bungin, 2004). In this study, there is one dependent variable and three independent variables.

Free Variabel (Independent)

According to Sugiyono (2013), the independent variable is the trigger for the emergence of the dependent variable. The E-Filing policy of taxpayer awareness and tax sanctions are used as independent variables in the study.

a. E-Filing Policy

The E-Filing Policy is a means of reporting Annual SPT or SPT extension using a real-time online system through the website of the Director General of Taxes or other application service providers. This policy is made so that taxpayers get convenience and are more efficient in their tax reporting.

b. Tax sanction

Tax sanctions are a means to anticipate tax rule violations by taxpayers. Taxpayers must pay close attention to this sanction. The enactment of sanctions also depends on the severity of the violation committed by the taxpayer. Tax sanctions can be in the form of criminal sanctions or fines. The existence of sanctions is expected to be able to make taxpayers obey the rules.

c. Taxpayer Awareness

Taxpayer awareness is the ability to carry out obligations based on applicable rules. Related to this, taxpayers are aware of the importance of the benefits provided for state development taxes so that they have the desire to complete their obligations. The high sense of awareness possessed by the community is expected to be able to create a sense of compliance with taxes.

Dependent Variables

Sugiyono (2013) explains that a dependent variable appears because of an independent variable. Individual taxpayer compliance is the dependent variable of this study. Taxpayer compliance refers to the taxpayer's willingness to comply with all rule requirements in terms of calculating, collecting, withholding, depositing, and reporting tax responsibilities. Obedient taxpayers are those who have completed all their tax obligations.

Analysis Methods and Techniques

Data analysis is the processing of data to obtain an analysis or test results (Suryabrata, (2000) and Santi (2012)). This study uses a Likert scale measurement because it functions as a means of measuring attitudes, responses, and opinions of groups or individuals related to existing social phenomena (Sugiyono, 2013). Data analysis methods used include descriptive statistical analysis, validity tests, reliability tests, normality tests, multicollinearity tests, Heteroscedasticity tests, F test, coefficient of determination, multiple regression analysis, and t-test. This research uses statistical software called SPSS (Statistical Product and Service Solution).

4. RESULT AND DISCUSSION

4.1 Overview of Research Objects

Independent variables used in this study are E-Filing policy, tax sanctions, and awareness of taxpayers. Individual taxpayers are the dependent variable of this study. The primary data used in this study was obtained through surveys with questionnaires filled out by respondents. Questionnaires were distributed through the researchers' social media from Monday, May 9, 2022, to Wednesday, May 11, 2022, to taxpayers in Yogyakarta, and the respondents who met the criteria were 120 respondents.

4.2 Respondent's Descriptive

Descriptive respondents in research conducted by researchers get the following results:

a. By Gender

Respondents were 120 people, consisting of male respondents of as many as 64 people (53.3%) and female respondents of as many as 56 people (46.7%). From these results, it concluded that most taxpayers are males.

b. By Age

Respondents aged less than 25 years were 17 people (14.2%), aged 25–35 years were 31 people (25.8%), aged 35–45 years were 26 people (21.7%) and aged > 45 years were 46 people (38.3%). The data shows that in Yogyakarta, most taxpayers are over 45 years old.

c. By Occupation

Respondents who worked as civil servants were 6.7% or as many as 8 people, 27.5% or 33 people worked as BUMN employees, 50% or 60 people worked as private employees, 11.7% worked as entrepreneurs or 14 people, and 4,2% or as many as 5 people work as village officials.

d. Based on Income Level

Respondents with an income in the category of IDR 2,000,000–IDR 4,000,000 had the highest frequency, which is 45 respondents (37.5%). Respondents with incomes below Rp. 2,000,000 and more than Rp. 8,000,000, respectively are 26 people (21.7%), and the remaining 23 respondents (19.2%) had incomes ranging from Rp. 4,000,000 to Rp. 8,000,000.

4.3 Validity Test

A validity test refers to whether a test measures what it aims to measure.

Table 1. Validity Test Table

Variable	Item	R-Value	R Table	Information
E-Filing Policy	X1.1	0,802	0,179	Valid
	X1.2	0,834	0,179	Valid
	X1.3	0,908	0,179	Valid
	X1.4	0,904	0,179	Valid
	X1.5	0,913	0,179	Valid
Tax sanction	X2.1	0,884	0,179	Valid
	X2.2	0,894	0,179	Valid
	X2.3	0,877	0,179	Valid
	X2.4	0,843	0,179	Valid
Taxpayer Awareness	X3.1	0,882	0,179	Valid
	X3.2	0,884	0,179	Valid

Variable	Item	R-Value	R Table	Information
	X3.3	0,850	0,179	**Valid**
	X3.4	0,871	0,179	**Valid**
Taxpayer Compliance	**Y1**	0,881	0,179	**Valid**
	Y2	0,869	0,179	**Valid**
	Y3	0,908	0,179	**Valid**
	Y4	0,829	0,179	**Valid**

Source: primary data processed, 2022

R Count all questions beyond R Table 0.179, as shown in Table 1. These findings indicate that all items are considered valid, and the questionnaire used in this study can be used as additional analysis, such as multiple linear regression.

4.4 Reliability Test

The reliability test refers to the consistency of a measure.

Table 2. Reliability Test Table

Variable	Cronbach's Alpha	Critical Value	Information
E-Filing Policy	0,919	0,6	Reliable
Tax sanction	0,896	0,6	Reliable
Taxpayer Awareness	0,894	0,6	Reliable
Taxpayer Compliance	0,894	0,6	Reliable

Source: primary data processed, 2022

All variables in this study have a Cronbach Alpha coefficient that exceeds 0.6, as shown in the summary of the reliability test results in Table 2. According to Ghozali (2012), all research variable queries are reliable.

4.5 Descriptive Statistical Analysis

Table 3. Descriptive Statistical Analysis Table

No	Variable	Minimum	Maximum	Mean	Criteria
1	E-Filing Policy	2	4	3,67	Strongly agree
2	Tax Sanction	1	4	3,30	Strongly agree
3	Taxpayer Awareness	2	4	3,46	Strongly agree
4	Taxpayer Compliance	2	4	3,47	Strongly agree

Source: primary data processed, 2022

The E-Filing policy has the highest average score of 3.67 with a criterion of "Strongly Agree." This proves that the E-Filing policy is considered to make it easier for taxpayers to do tax reporting and is very influential in improving compliance. The taxpayer compliance variable has an average value of 3.47 with the criteria of strongly agreed, which proves that the taxpayer's assessment of taxpayer compliance is quite high. The average value of the taxpayer awareness variable is 3.46, or in the category of strongly agreed. It can be concluded that taxpayer awareness of the benefits derived from tax obligations is still quite high. The Tax Sanctions variable has an average value of 3.30 with the criteria of strongly agreed. This shows that the imposition of sanctions on tax violators can increase taxpayer compliance.

4.6 Classical Assumption Test

Normality Test

Table 4. Normality Test Table

Unstandar Residual	Limit	Information
0,444	0,05	Normal

Source: primary data processed, 2022

Referring to the data, the significance value is 0.444 > 0.05, which proves that this study produces a normal distribution.

Multicollinearity Test

Table 5. Multicollinearity Test

Variable	Tolerance	VIF	Information
E-Filing Policy	0,614	1,629	There is no multicollinearity
Tax sanction	0,497	2,012	There is no multicollinearity
Taxpayer Awareness	0,448	2,233	There is no multicollinearity

Source: primary data processed, 2022

These results prove that in this study there is no multicollinearity because the tolerance value is > 0.10 or the VIF value is <10.

Heteroscedasticity Test

Table 6. Heteroscedasticity Test Table

Variable	Sig	Limit	Information
E-Filing Policy	0,177	>0,05	There is no heteroscedasticity
Tax sanction	0,538	>0,05	There is no heteroscedasticity
Taxpayer Awareness	0,744	>0,05	There is no heteroscedasticity

Source: primary data processed, 2022

The data shows a probability with a value exceeding 0.05, so it can be concluded that this research variable does not exhibit heteroscedasticity.

4.7 Multiple Linear Regression Analysis

107 Constant (coefficient α) = 1.107 This means that if there are no variables affecting E-Filing Policy, Tax Sanctions, and Taxpayer Awareness, then Taxpayer Compliance is 1,107 units. Policy Coefficient for Electronic Filing ($β1$) = 0.194 This means that if there is an increase of one unit from the E-Filing Policy, then Taxpayer Compliance will decrease by 0.194 with other independent variables assumed to be constant. Tax Sanction Coefficient ($β2$) = 0.184 indicates that taxpayer compliance decreases by 0.184 if the tax sanction variable increases by one unit, assuming other independent variables remain. Taxpayer Awareness Coefficient ($β3$) = 0.459 indicates that taxpayer compliance will decrease by 0.459 if the taxpayer awareness variable increases by one unit, assuming the other independent variables remain.

Table 7. Multiple Linear Regression Analysis

Variable	B	beta	t count	Sig t	Information
(Constant)	1,107				
E-Filing Policy	0,194	0,261	3,566	0,001	Significant
Tax sanction	0,184	0,194	2,384	0,019	Significant
Taxpayer Awareness	0,459	0,447	5,220	0,000	Significant
F Count	62,821				
Sig F	0,000				
R square	0,609				
Dependent Variable		: Taxpayer Compliance			

Source: primary data processed, 2022

4.8 Simultaneous Hypothesis Testing (F Test)

The results of the significance of 0.000 > 0.05 were found in the results of the multiple linear regression analysis. This figure can show if the hypothesis is correct, which indicates that the E-Filing Policy, Tax Sanctions, and Taxpayer Awareness Have an Impact on Taxpayer Compliance. The coefficient of determination ($r2$ square) was obtained at = 0.609 indicating that the independent factors simultaneously affected the dependent variable in the amount of 60.9% while 39.1% was partially influenced by variables outside the research model.

4.9 Partial Hypothesis Testing (t-Test)

A significance value of 0.001 < 0.05 was found in the test results of the multiple linear regression analysis. This figure can be used to show that the hypothesis is correct, namely that there is an effect of the e-filing policy on taxpayer compliance. A significance value of 0.019 <0.05 is found in the results of the multiple linear regression analysis. This figure can be used to show that the hypothesis is correct, namely that there is an effect of tax sanctions on taxpayer compliance. The significance value of 0.000 <0.05 is found in the test results of the multiple linear regression analysis. This figure can show if the hypothesis is correct, namely that taxpayer awareness has an impact on taxpayer behavior.

DISCUSSION

Based on the research that has been done, it can be proven that a person's behavior is capable of being influenced by supporting factors, both internal and external. This proves that this research is in line with the Theory of Planned Behavior, which explains several factors that affect a person's level of willingness to act and planned efforts in realizing a behavior.

Hypothesis Test Results 1 (supported): A significant value of 0.001 <0.05 was found in the test results of the multiple linear regression analysis. This figure can be used to show that the hypothesis is correct, namely "There is an Effect of E-Filing Policy on Taxpayer Compliance."

Hypothesis Test Results 2 (supported): Significance worth 0.019 < 0.05, found in the results of multiple linear regression analysis. This figure can be used to show that the hypothesis is correct, namely "There is an Effect of Tax Sanctions on Taxpayer Compliance."

Hypothesis Test Results 3 (supported): A significance value of 0.000 <0.05 was found in the test results of the multiple linear regression analysis. This figure can be used to show that the hypothesis is correct, namely "There is an Influence of Taxpayer Awareness on Taxpayer Compliance."

5. CONCLUSION

The finding conclusion is that E-filing policies, tax sanctions, and taxpayer awareness all have major impacts on individual taxpayer compliance, especially in the era of the COVID-19 pandemic. The E-Filing policy seeks to make it easier for taxpayers to submit their taxes, to support increased taxpayer compliance. The design of tax sanctions is to prevent taxpayers from violating the law, thereby increasing taxpayer compliance. The extent to which taxpayers are aware of their obligations affects their compliance. The greater the amount of knowledge the taxpayer has regarding the need for taxes, the greater the level of taxpayer compliance.

The results of this study can be used by the tax authorities in Indonesia to improve tax policies, especially after the Covid-19 pandemic era while still getting optimal tax revenues. The government can take part in improving taxpayer compliance by managing programs that are considered capable of improving taxpayer compliance, supervising taxpayer compliance so that it can improve taxpayer compliance, and socializing the importance of taxes for state development. They should be intensified to be able to increase tax compliance. citizen's awareness. Future research can use more samples and use respondents from other areas to get better results.

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