THE EFFECT OF IMPLEMENTING E-FILING SYSTEMS ON PERSONAL TAX COMPLIANCE WITH INTERNET KNOWLEDGE AS MODERATED VARIABLES
(CASE STUDY ON PERSONAL TAXPAYERS AT KPP PRATAMA JAKARTA KRAMATJATI)

Hasian PURBA,

Universitas Mercu Buana, Jakarta Indonesia

Siti SARPINGAH,

Universitas Mercu Buana, Jakarta Indonesia

Lucky NUGROHO,

Universitas Mercu Buana, Jakarta Indonesia

Abstract

The objectives of this study are as follows: 1) Finding empirical evidence regarding the perception of the application of the e-Filing system to taxpayer compliance, and 2) Finding empirical evidence regarding the extent of knowledge the internet can moderate the relationship between the implementation of e-Filing systems and the level of taxpayer compliance.The type of research used in this study is causal research. The population in this study was all individual taxpayers registered at KPP Pratama Jakarta Kramatjati. Selection of samples of the convenience sampling method. The analytical method used to test the hypothesis is the Moderated Regression Analysis (MRA).The results of the study show, 1) The application of e-filing systems has a positive and significant effect on taxpayer compliance; 2) Knowledge the Internet has been proven to moderate the relationship between the implementation of e-Filing systems and the level of taxpayer compliance.

Keywords: E-Filing System, Internet Knowledge, Taxpayer Compliance

1. Introduction

The evolution of e-government is an endeavor of the Indonesian government to ameliorate the tone of public inspection and repairs and the operation of the bureaucracy towards the recognition of proper administration. E-government has been brought out in Indonesia through the Republic Indonesia Presidential Instruction No. 6 of 2001 concerning Telematics (Telecommunications, Media, and Informatics), which says that government officials must use telematics technology to sustain sound governance and accelerate the cognitive operation of majority rule. The benefits of E-government itself is for efficiency, effectiveness, transparency, innovation, and participation in government administration. With e-government, it can complete government administration activities to be faster and provide a friendly way for governments to communicate with external entities such as the public and business circles through technological media.

Systems designed to serve community needs, such as e-government, are used to provide several innovative services for citizens. Services for e-government are simple services such as supplying data through web sites with sophisticated functions such as tax reporting. In the cognitive operation of government transformation through the utilization of information and communication technology, it is expected to bring in cost reduction and better services for the community (Herliansyah, 2018; Nugroho & Chowdhury, 2016; Prasetyo, 2017). Nevertheless, the critical success of implementation is motivating users in the role of e-government systems (Sahu & Gupta, 2007; van Deursen et al., 2006). The role of e-government schemes in Indonesia is still far beneath those of developed countries due to the lack of community awareness to accept new technologies. In a study conducted by Waseda

University in 2012, Indonesian e-government users ranked 33 out of 55 states. The information can be seen in table 1.1.

Table 1.1 Ranking of Use of E-Government

	Final Rankings	Score	No	Final Rankings	Score	No	Final Rankings	Score
1	Singapore	93.8	20	Netherlands	69.0	39	Brunei	52.1
2	USA	93.8	21	Portugal	68.8	40	UAE	48.3
3	Korea	91.5	22	Spain	67.5	41	Chile	48.1
4	Finland	88.7	23	Thailand	67.1	42	Pakistan	47.5
5	Denmark	86.5	24	Malaysia	67.1	43	Venezuela	47.0
6	Sweden	84.1	25	Mexico	66.3	44	Peru	46.9
7	Australia	82.8	26	Israel	65.3	45	Romania	46.2
8	Japan	81.5	27	Hongkong	63.2	46	Argentina	45.5
9	UK	81.0	28	Czech Republik	62.1	47	Kazakhstan	44.5
10	Taiwan	80.1	29	China	61.5	48	Tunisia	44.1
11	Canada	80.1	30	Turkey	61.0	49	Fiji	43.6
12	Germany	79.2	31	Philippines	58.2	50	Egypt	42.1
13	New Zealand	76.7	32	South Africa	57.5	51	Cambodia	40.4
14	Belgium	75.2	33	Indonesia	56.2	52	Iran	39.0
15	Switzerland	73.5	34	Brazil	55.6	53	Nigeria	38.4
16	Norway	73.5	35	India	54.7	54	Uzbekistan	37.1
17	France	71.9	36	Macau	54.4	55	Georgia	36.8
18	Italy	71.3	37	Rusia	53.4			
19	Estonia	70.8	38	Vietnam	52.1			

Sources: kominfo, go.id

In 2003, de facto and de yure, the government released a national policy and strategy for the maturation of e-government through Presidential Instruction Number 3 of 2003. The regulation triggered more and more government offices throughout Indonesia that had used computers to carry out their duties. E-government means utilizing technology and communication to better government performance. One rule that supports e-government is electronic tax filing (e-Filing).E-Filing is a method for delivering annual tax information (SPT) that is carried out online and in real-time. In the decision of the Director-General of Tax, Number KEP-88/PJ/2004 dated 14 May 2004 concerning the Submission of Electronic Notification, and it is stated that the submission of e-SPT is made through the Application Service Provider designated by the Director-General of Taxes. For further regulation, the Director-General of Tax Regulation No. KEP-05/PJ/2005 was issued on 12 January 2005 concerning Procedures for Submitting Electronic Notification (e-Filing) through Application Service Providers (ASP).

The development of the e-Filing system implemented at DGT continues to progress; this can be seen from the data on the Tax Information Technology Department (TIP) of the Directorate General of Taxes stating that the number of taxpayers who submit e-Filing Tax Returns continues to increase which significant until 2014. In Table 1.2, the data on the number of SPTs will be presented through e-Filing from 2005 to 2013.

Table 1.2 Number of SPT Delivered Through-Filing

Tax Submission (Year)	Listed Tax Payer	e-Filing ASP	e-Filing Website Directorate General of Taxation (DJP)
2005	4.358.014	1.204	-
2006	4.805.209	8.112	-
2007	7.137.023	18.261	-
2008	10.682.099	24.776	-
2009	15.911.576	51.852	-
2010	19.112.590	101.521	-
2011	22.319.073	231.042	-
2012	25.000.000	319.584	7.507
2013	25.857.390	72.980	24.474

Sources: Department of Tax Information Technology (TIP)

Based on Table 1.2, it can be seen that the interest of WPOP who delivered their annual SPT in e-Filing is still minimal compared to the number of taxpayers registered with the DGT. Therefore, the Directorate of Tax Information Technology of the Directorate General of Taxes continues to increase the number of Annual Income Tax Return (PPh) reporting through e-Filing. One of the main challenges faced by the tax authority is changing people's habits in reporting their SPT. This is because people still choose to report SPT manually by going to the nearest Tax Office to report the tax (Hentriwati et al., 2018; Silalahi et al., 2018). Administratively, e-Filing might offer potential benefits to the government because the process of tax returns by citizens can be managed effectively through information technology. A critical factor in implementing e-Filing is the acceptance of Taxpayers as users want to switch from traditional reporting systems to online reporting systems via the internet. The internet is a supporting medium for e-filing systems, where the use of an e-Filing system requires a good knowledge of the internet. This is also an essential factor for taxpayers to use e-filing because with a good knowledge of the internet, the higher the desire of taxpayers to use e-filing.

Established on the description, the main problems that will be discussed in this study can be formulated, namely: 1) Does the implementation of the e-Filing system affect Taxpayer compliance ?; 2) Can knowledge of the internet as moderating the relationship between the implementation of the e-Filing system with taxpayer compliance?

The Effect of Implementing E-filing Systems on Personal Tax Compliance with Internet Knowledge as Moderated Variables

(Case Study on Personal Taxpayers at KPP Pratama Jakarta Kramatjati)

2. Literature Review
2.1 Compliance Theory

Compliance theory, according to sociology and psychology, is a theory that emphasizes a process of socialization in influencing one's compliance behavior (Cialdini & Goldstein, 2004; Sutinen & Kuperan, 1999). In taxation, compliance tends to be due to a necessity to pay taxes because the definition of tax is a required contribution to the state. The legitimacy commitment in Indonesia today cannot be fully implemented because of the current tax regulations, there are still many gaps that become gray areas. Taxpayers realize they have to pay taxes, but through tax, management strived to pay taxes to a minimum by utilizing the tax law leeway. Compliance with taxes can mean that taxpayers are obliged to obey tax laws. According to Nensi, (2017) and Septiawan & Harnovinsah (2019) with the promulgation of all tax laws in the State Gazette and Provisions on Taxation Regulations in State Gazette it means that the public (taxpayers) must be aware and active to find out the contents and purpose of the provisions of the tax laws and regulations. Taxpayer compliance can be identified from taxpayer compliance in registering, compliance to remit returns (SPT), compliance in calculation and payment of tax payable, and compliance in payment of arrears (Walsh, 2012).

2.2. E-Filing System

The definition of e-Filing has a difference between one definition and another; one definition is the use of internet technology, the World Wide Web, and tax software for a wide range of tax administration and compliance purposes (Bird, 2015; Sondakh et al., 2014). E-Filing is an information system application where citizens interact with complex IT systems. In terms of service to the community, e-Filing provides an essential dimension to e-Government services in the field of tax administration, namely services that utilize the speed and effectiveness of costs through the internet (Hussein et al., 2011). E-Filing is simply an implementation of e-Government implementation in tax administration, especially in SPT reporting, e-Filing has been used in several countries to support existing tax systems. There are two approach methods about e-Filing systems, namely the united of the filling process also the batching process (Wowor et al., 2014). In Interactive Filing, taxpayers interact directly with web-based applications to complete tax reporting online.In this interactive method there are 2 alternative technologies used, namely: 1). Taxpayers interact directly with web servers hosted by tax authorities or by third parties who are partners of the tax authority. 2). Taxpayers download software that contains an electronic form filling in the tax payable, taxpayers fills out files offline then connect to the e-Filing website to send information files that have been filled.

The reform and modernization of tax administration are expected to increase the trust of taxpayers towards the Directorate General of Taxation, which in turn increases taxpayer compliance in carrying out its tax obligations so that the expected tax gap, which is the difference in actual tax revenues and potential tax revenues, will be smaller. This is by the primary objective of the tax collection institution, namely the achievement of tax revenue with optimal tax effort. Some determinants that affect the willingness of taxpayers to make tax payments voluntarily, namely:

- Effectiveness of tax administration;
- Macroeconomic considerations such as interest rates and inflation rates;
- Low cost of compliance with existing tax systems;
- Fairness and justice felt by taxpayers;
- The simplicity of provisions, procedures, and procedures;
- Quality of tax administration services to the taxpayer community;
- It can be accounted for money from the taxpayer community.

Regarding Budiarso (2014), fast, easy, cheap and accurate service demands are the expectations of the community, by the Directorate General of Taxes the demand for services is responded to by the modernization of tax administration, the modernization of tax administration conducted by DGT includes: (1). Organizational restructuring, (2). Improvement of business processes through the use of information and communication

technology, (3). Improvement of human resource management. Improving services to taxpayers in delivering tax returns (SPT), the Directorate General of Taxes develops the SPT reporting system with e-Filing. The e-Filing system is a continuation of the submission of SPT in the form of electronic SPT or known as e-SPT. E-Filing was built at the end of 2004 and was inaugurated in 2005 by President Susilo Bambang Yudhoyono. After the inauguration of the Directorate General of Tax e-Filing held socialization to Taxpayers in all Regional Offices. Further, e-Filing development was carried out in 2009. From the action plan of the Directorate General of Taxes, no further plans for the development and dissemination of e-Filing were found in the future.

2.3. Internet Knowledge

The internet is one form of up-to-date information and becomes a communication medium that is widely used throughout the world in the interconnection between computer networks formed through means such as internet access providers. Until now, the internet has become one of the effective and efficient media of information in disseminating and knowledge for information without being obstructed by distance, time differences, and also geographical factors for someone who wants to access information. In the opinion of Mills (1994), the internet stands for Interconnection Networking. The internet comes from the Latin "inter," which means between. In words, the word Internet means a network between or connecting, so the conclusion of the definition of the internet is a relationship between various types of computers and networks in different operating systems and applications where the relationship utilizes the progress of communication (telephone and satellite) that uses standard protocols in communication, namely TCP/IP (Transmission Control/Internet Protocol).

The internet is also referred to as a source of information, which meaning of storing information. In everyday life, information can be found anywhere, at home, places of worship, schools, libraries (Ratchford et al., 2001)). Every time new information can be created, which is input from various sources such as the results of research, ideas, experiences, then the information findings require a container for storage. Internet media provide many places for storing and disseminating information findings. According to data from the Association of Internet Service Providers in Indonesia, internet usage has increased rapidly every year. In 2011 internet usage reached 55 million, in 2012 63 million people, in 2013 82 million, and in 2014 reached 107 million. This year, in 2015, internet users in Indonesia have reached 139 million (APJII). As an information source, the internet has many tools called applications in disseminating information stored in its database data. The tools intended in the form of applications are called Search Engines, Engines, Web Logs, News Groups, Message Boards, Websites, and others. With these tools, users are expected to be able to find the information needed, such as information on entertainment, education, news, journaling, business information according to the needs of information users.

The internet is beneficial for everyday life; the information provided on the internet is very useful and needed by users. This usefulness can be seen by the existence of the internet so that users can easily, quickly, safely use e-Filing. The internet is also one source of knowledge for life. Taxpayers will find it easier to know the regulations and legislation in taxation, and of course, that knowledge is very beneficial for taxpayers. In its use, the internet provides speed to access it. Taxpayers can submit tax returns anytime and anywhere. The internet provides speed in accessing various information, knowledge, and other interests. An example is the presence of the internet will facilitate and accelerate taxpayers in accessing e-Filing and receiving verification.

2.4. Taxpayer Compliance

Regarding (Savitri & Musfialdy, 2016) explains that: "Taxpayer compliance is compliance and awareness of fulfilling tax obligations, reflected in situations where:

- Taxpayers understand or attempt to understand all provisions of tax laws and regulations;
- Fill out the tax form entirely and clearly;
- Calculate the amount of tax owed correctly;
- Pay the tax due on time.

Nevertheless, according to Irmayani & Mildawati (2009) explained that taxpayer compliance could be identified from compliance in registering, compliance to reporting back notification letters, compliance in calculation and payment of tax payable, and compliance in payment of arrears. Furthermore, Tax compliance is the action of taxpayers in fulfilling their tax obligations by the provisions of laws and regulations and the implementation of taxation applicable in a country (Fuadi & Mangoting, 2013). Based on the definitions, tax compliance can be concluded that obedient

taxpayers who are aware of taxes, understand their tax rights, tax obligations, and are expected to care about taxes, namely implementing tax obligations correctly and on time to report back the Notice of Tax Return (SPT). According to Sarunan (2015), taxpayers are individuals or entities, including taxpayers and tax collectors who have tax rights and obligations by the provisions of tax laws and regulations. Nevertheless, there are two types of compliance, namely:

- Formal compliance is a condition in which the taxpayer fulfills formal obligations by the provisions of the tax law;
- Material compliance is a condition where the taxpayer substantively or substantially fulfills all material provisions of taxation, namely by the contents and soul of the tax law. Material compliance can also include formal compliance.

Tax evasion is a phenomenon that is very difficult to observe and examine. The difficulty of this observation is inseparable from the difficulty of controlling and verifying the behavior of taxpayers. As an illustration, when receiving an income/ profit, taxpayers must choose one of the following two options: (1) Reporting actual income as taxable income (PKP); (2) Report lower PKP than actual income.

2.5. Previous Research

Regarding Noviandhini (2012) in his research entitled The Effect of Perception of Use, Perception of Ease of Use, and Satisfaction of Taxpayers on the Use of E-Filing for Taxpayers in Yogyakarta, the results indicate that usefulness, ease of use and user satisfaction affect the level of use of e-filing. The higher the usefulness, ease, and satisfaction of users in operating e-filing, the taxpayer will increasingly use e-filing. Regarding Tresno & Rizky (2012) in his research entitled The Effect of Perception of the Application of E-filing System on Corporate Taxpayer Compliance Levels with Taxpayer Behavior as Intervening Variables and Compliance Costs as Moderating Variables (Case Study at the Pratama Pulogadung Tax Office in East Jakarta). The results of this study indicate that the perception of the application of the e-Filing system partially affects the level of tax compliance. Moreover, regarding Wowor et al., (2014), in his research entitled "Analysis of Factors Affecting the Behavior of Taxpayers to Use E-Filing. The results of this study indicate that the perception of experience has a significant effect, perceptions of security and confidentiality significantly influence, and perceptions of speed does not significantly influence the behavior of using e-Filing on corporate taxpayers in the city of Manado. Suprayogo & Hasymi (2018), in their research entitled "The Effect of the Application of E-Filing System on the Compliance of Individual Taxpayers with Knowledge the Internet as a Moderating Variable in the Pratama Jakarta Tax Office Jatinegara." The results of the study show that the application of the e-filing system has a positive and significant effect on individual taxpayer compliance. Internet knowledge is a pure moderator and has a positive influence on the relationship between the application of e-filing systems and individual taxpayer compliance.

2.6. Conceptual Framework

Based on the theoretical foundation and the results of previous research and the problems that have been raised, then as a basis for formulating hypotheses, the following framework is presented which is an outline in the research model in figure 2.1:
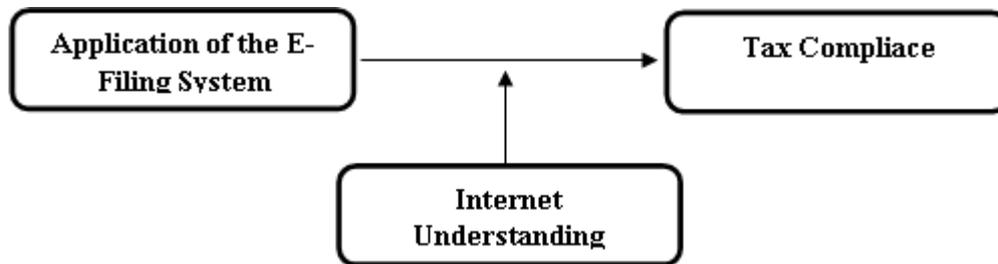
Figure 2.1 Framework

Hypothesis

The research hypothesis proposed is as follows:

Ha1 = Application of e-filing system has a positive effect on taxpayer compliance

Ha2 = Understanding or knowledge the internet can moderate the relationship between the application of e-filing systems and taxpayer compliance

3. Methodology

3.1. Type of Research

This research is causal, which will test the hypothesis about the effect of one or several independent variables on the dependent variable. Causal research is research conducted to identify causal relationships between variables (Donald B. Rubin, 1974). Causal research is aim at knowing which variables function as causes (independent variables) and which variables function as a result (dependent variable).

3.2. Variable Operational Definition

The variables used in this study consisted of dependent variables and independent variables. Operational variable research Effect of E-Filing System Application on Compliance with Individual Taxpayers with Internet Knowledge As Moderating Variables can be summarized in table 3.1

Table 3.1 Variable Operational

Type of Variable	Dimension	Indicator	Scale
Independent			
Application of *e-filing* (Lai, Obid, & Meera, 2004)	- *Performance expectancy*,	- I always use e-Filling every time I report tax	Interval
	- *Effort expectancy*,	- I will always use e-Filling to report tax because it has features that help me work	
	- *Social expectancy*.	- I want to continue using e-Filling in the future	
Moderator			
Internet Knowledge	and right about what is the internet and know how to use the internet	- Get information, - Increase knowledge and - Speed of access.	Interval
Dependent			
Taxpayer Compliance (Suryadi, 2006)	- Tax Audits	- With changes made by the Directorate General of Taxes, registration of Taxpayers to obtain NPWP at this time can be done quickly to facilitate Taxpayers in carrying out their obligations.	Interval

Type of Variable	Dimension	Indicator	Scale
	- Law Enforcement	- The application of strict sanctions for violations by taxpayers increases taxpayer compliance to substantially fulfill all tax material provisions.	
	- Tax Compensation	- Administrative reform carried out by the Directorate General of Taxes by utilizing information technology facilitates SPT reporting, thus encouraging Taxpayers to report before the deadline expires. - Tax obligations that can be paid easily, increasing taxpayer compliance to carry out obligations before the deadline expires. - Increasing the quality and integrity of the tax apparatus, encouraging taxpayers to fill SPT honestly.	

3.3. Variable Measurement

The research instrument was a questionnaire compiled based on the research indicators of each variable so that there were 3 (three) questionnaires in this study, namely the questionnaire on the implementation of the e-filing system, internet knowledge questionnaire, and taxpayer compliance questionnaire. Questionnaires are arranged using the interval scale using the five answer choices as follows:

- Strongly Agree (SS) = score 5

- Agree (S) = score 4

- Doubt (R) = score 3

- Disagree (TS) = score 2

- Very Disagree (STS) = score 1

3.4. Research Population and Sample

The population of this study is all individual taxpayers registered at KPP Pratama Jakarta Kramatjati. Sampling in this study was carried out using the convenience sampling method. The technique of determining samples for a specific purpose or can mean sampling that determines the target of a particular group.

To determine what minimum sample is needed if the population size is proper, it can use the Slovin formula, namely:

$$n = \frac{N}{1 + Ne^2}$$

$$n = \frac{33.439}{1 + 33.439(10\%)^2}$$

$$n = \frac{33.439}{335,39}$$

$$n = 99,70, rounded\ to\ 100$$

Based on these calculations, the number of samples in this study is 100 Individual Taxpayers registered at KPP Pratama Jakarta Kramatjati. The method of data collection in this research is done by sampling method, which is a way of an investigation that is held to obtain facts or symptoms that exist and look for information factually.

Data collection is done through a questionnaire given to individual taxpayers registered at KPP Pratama Jakarta Kramatjati. The survey contains questions that represent each variable in this study. The type of data in this study is primary data obtained from respondents' responses to the questionnaire sent, while the source of the data comes from the answers of individual taxpayers registered at KPP Pratama Jakarta Kramatjati. Descriptive statistics in this study are used to describe the character of the research variable by using a frequency distribution table that shows the model number, range of scores, and standard divisions

3.5.   Hypothesis Testing

The statistical analysis uses regression with moderating variables, and there are three tests, namely: (1) Interaction test; (2) absolute difference test, and; (3) residual test. This research was conducted to examine the effect of independent variables on the dependent variable using moderating variables. This moderating variable will strengthen the relationship between independent variables and dependent variables. Regression models that can be used to test the effect of moderating variables are interaction tests, total difference test scores, and residual tests. This study uses interaction testing. Interaction testing, or often called Moderated Regression Analysis (MRA), is a particular application of multiple linear regression where the regression equation contains elements of interaction (two or more independent multiplications).

Multiplication variable between E-filing System Application (X) with Internet Knowledge (Z) which is a moderating variable because it describes the moderating influence of the Internet Knowledge variable (Z) on the relationship of E-filing System Application (X) with Taxpayer Compliance (Y) continued, first tested the moderator variable by regression of the following equation:

$$Y = \alpha + \beta 1X + \varepsilon \qquad (1)$$

$$Y = \alpha + \beta 1X + \beta 2Z + \varepsilon \qquad (2)$$

$$Y = \alpha + \beta 1X + \beta 2Z + \beta 3X*Z + \varepsilon \qquad (3)$$

According to the regression equations above, several possibilities can occur as follows:

- If the moderator variable (Z) interacts with the predictor / independent variable (X) but is related to the criterion / dependent variable (Y) then the Z variable is not a moderator variable but rather an intervening variable or independent variable;
- If the moderator variable (Z) interacts with the independent variable (X) but is not related to the dependent variable (Y) then the variable Z is the moderator variable;
- If the moderator variable (Z) interacts with the independent variable (X) and also has a significant relationship with the dependent variable (Y), the Z variable is the quasi moderator variable (pseudo moderator). This is because the Z variable can act as a moderator as well as an independent variable;
- If the moderator variable (Z) interacts with the independent variable (X) but is not significantly related to the dependent variable (Y), the Z variable is the pure moderator variable (pure moderator).

Furthermore, if the test results show that the observed variable is indeed a moderator variable, the equations to be analyzed are as follows:

$$Y = \alpha + \beta 1 X + \varepsilon \qquad (1)$$

$$Y = \alpha + \beta 1 X + \beta 2 Z + \varepsilon \qquad (2)$$

Analysis with this interaction test was carried out with the help of SPSS (Release Package for Social Sciences) program Release 22.0 for Windows so that the coefficient of determination could be obtained, the statistical value F and the statistical value t used in testing the hypothesis.

4. Results and Discussion
4.1. Result

Descriptive analysis is calculated based on the percentage of respondents' answers to the research question by using the mean value of each indicator proposed to describe the perceptions of all respondents. Based on these mean values, then the perceptions of respondents' perceptions were carried out using the three-box method criteria (Ferdinand, 2006), namely: 10.00 - 40 = low, 40.01 - 70 = moderate, and 70.01 - 100 = high.

Table 4.1 Results of Descriptive Statistics

Variable	Index Value	Minimum	Maximum	Mean	Std. Deviation
Implementation of *E-Filing* System	68,47	40	60	51,36	5,262
Internet Knowledge	82,48	22	29	24,74	2,251
Taxpayer Compliance	83,94	30	44	37,59	3,451

Source: Primary Data Processed (2019)

According to table 4.1, the variable of E-Filing System Implementation has the minimum value of the respondent's answer of 40 and a maximum of 60. The average respondent's answer is 51.36, with a standard deviation of 5,262. While the frequency index value is 68.47, with a frequency index value of 68.47, it can be concluded that the perceptions of respondents' answers to the E-Filing System Implementation variable are in the moderate category, because they are in the range of values between 40.01 - 70.

Internet knowledge variables have a minimum value of respondents' answers to 22 and a maximum of 29. The average respondent's answer is 24.74, with a standard deviation of 2.251. While the frequency index value is 82.48, with a frequency index value of 82.48, it can be concluded that the perception of respondents' answers to the Internet Knowledge variable is in the high category, because it is in the range of values between 70.01 - 100.

The taxpayer compliance variable has a minimum value of 30 and a maximum of 44. The average respondent's answer is 37.59, with a standard deviation of 3.451. While the frequency index value is 83.94, with a frequency index value of 83.94, it can be concluded that the perception of respondents' answers to the taxpayer compliance variable is in the high category, because it is in the range of values between 70.01 – 100.

4.2. *Validity Test*

175

This test is intended to measure whether or not a questionnaire is valid in measuring a contract. Moreover, at the same time, strengthen the results of previous calculations that all variables measured using the Likert scale can be used for further processing of data. The results of the Validation Test of each variable can be seen in table 4.2:

Table 4.2 The Result of Testing Validity

Variable	No. Item	Correlation Value	Status
Implementation of E-Filing System	Q1	0,638	Valid
	Q2	0,690	Valid
	Q3	0,613	Valid
	Q4	0,652	Valid
	Q5	0,608	Valid
	Q6	0,745	Valid
	Q7	0,631	Valid
	Q8	0,608	Valid
	Q9	0,717	Valid
	Q10	0,625	Valid
	Q11	0,642	Valid
	Q12	0,660	Valid
	Q13	0,619	Valid
	Q14	0,540	Valid
	Q15	0,553	Valid
Internet Knowledge	Q16	0,707	Valid
	Q17	0,844	Valid
	Q18	0,711	Valid
	Q19	0,681	Valid
	Q20	0,700	Valid
	Q21	0,712	Valid
Taxpayer Compliance	Q22	0,541	Valid
	Q23	0,621	Valid
	Q24	0,699	Valid
	Q25	0,761	Valid
	Q26	0,736	Valid
	Q27	0,678	Valid
	Q28	0,676	Valid
	Q29	0,588	Valid
	Q30	0,677	Valid

Source: Primary Data Processed (2019)

4.3. Normality Test

Normality testing using the Lilliefors test. The provision in the error test is if the statistic L count<L table ($\alpha = 0.05$), then the error data is usually distributed. However, if the L count> L table ($\alpha = 0.05$), then the data is not normally distributed. Thus the overall results of the calculation of the normality test using the Lilliefors test can be seen in the summary in table 4.3.

Table 4.3 Normality test Summary

No	Estimated Error	n	L Count	L Table		Decision
				$\alpha = 0.05$	$\alpha = 0.01$	

The Effect of Implementing E-filing Systems on Personal Tax Compliance with Internet Knowledge as Moderated Variables

(Case Study on Personal Taxpayers at KPP Pratama Jakarta Kramatjati)

No	Estimated Error	n	L Count	L Table		Decision
				α = 0.05	α = 0.01	
1	Y onX	90	-0,1048	0,0934	0,1087	Normal
2	Y on Z	90	-0,0958	0,0934	0,1087	Normal

Source: Primary Data Processed (2019)

4.4. Multiple Linear Regression Analysis

Interaction testing, or often called Moderated Regression Analysis (MRA), is a particular application of multiple linear regression where the regression equation contains elements of interaction (two or more independent multiplications). Analysis with this interaction test carried out with the help of the SPSS program (Statistical Package for Social Sciences) Release 22.0 for Windows showed the following results in table 4.4:

Table 4.4 The Results of The Regression Analysis

Model		B	T_{-count}	Sig	T_{tabel}	adj R^2	F_{-count}	Sig
1	(Constant)	-0,070			1,663	0,897	258,557	0,000
	X	1,340	4,791	0,000				
	Z	1,288	2,219	0,029				
	XZ	-0,050	-4,525	0,000				

Based on the results of the regression test above an equation can be formed as follows:Y = -0,070 + 1,340X+ 1,288Z- 0,050XZ + ε

The adjusted R Square value indicates the coefficient of determination. The adjusted R-Square value of the regression model is used to find out how much the ability of the independent variable (independent) to explain the dependent variable (dependent). From table 4.1, it is known that the adjusted R square value is 0.897. This means that 89.7% of Taxpayer Compliance can be explained by variations in the independent variables, namely the Application of the E-Filing System, Internet Knowledge, and X * Z, the remaining 10.3% (100% - 89.7%) explained by other reasons outside the model. Simultaneous significance test (F test) is used to show whether all the independent variables included in the model have a joint influence on the dependent variable. If the analysis using the F test shows that all independent variables simultaneously are explanations of the significance of the dependent variable. The E-Filing System Variable has a positive effect on taxpayer compliance, which can be seen from the comparison between t-table and t-count, which is t-table is smaller than t-count, with t-table value 1.663 and t-count 4.791 and significance level below 0.05. Thus Ha1 is accepted. The Internet Knowledge variable can moderate the relationship between the application of e-Filing system with the level of taxpayer compliance, which can be seen from the comparison between t-table and t-count, namely t table smaller than t-count, with t-table 1.663 and t-count 4.525 and significance level below 0.05. Thus Ha2 is accepted.

4.5. Discussion

Effect of E-Filing System Implementation on tax compliance

The application of the e-filing system has a positive and significant effect on taxpayer compliance. This shows that the better the implementation of the e-filing system, the better the taxpayer's compliance. E-filing is part of tax

administration reform aimed at facilitating taxpayers in making and submitting SPT reports to the Directorate General of Taxes. The application of the E - filing system is expected to provide comfort and satisfaction for Taxpayers in fulfilling their tax obligations so that the implementation of the e-filing system is expected to increase Taxpayer compliance. Hardiningsih (2011) states that the modernization of the taxation system within DGT by utilizing a reliable and up-to-date information system (e-filing) is one of the strategies taken to achieve a high level of tax compliance.

The results of this study support the findings of Tresno & Rizky (2012), Suprayogo & Hasymi (2018), which states that the application of e-filing affects the level of taxpayer compliance because taxpayers can report their tax returns on scheduled and more efficient manner.

Internet knowledge can moderate the relationship between the application of e-Filing systems and the level of taxpayer compliance

Internet knowledge has been proven to moderate the relationship between the implementation of e-Filing systems and the level of taxpayer compliance. This is because the e-filing system is an electronic charging and delivery service for Tax Payer Notification to the Directorate General of Taxation, which aims to provide comfort and convenience for Taxpayers in delivering Notification by utilizing internet communication networks. To be able to use the system, Taxpayers are required to understand or understand the internet, namely knowing how to operate the internet. If the taxpayers cannot operate the internet, the implementation of the system does not affect the comfort and convenience of submitting tax returns to the tax office, which is expected to increase taxpayer compliance. The results of this study support the findings of Suprayogo & Hasymi (2018), showing that knowledge the internet influences the relationship between the application of e-filing systems and individual taxpayer compliance.

5. Conclusion

Grounded along with the outcomes of the analysis and discussion that has been transmitted, the finishes can be given as follows: 1). The implementation of the e-filing system holds a positive and substantial effect on taxpayer compliance. This evidences that the better the implementation of the e-filing system, the Taxpayer Compliance will also be useful; 2) Knowledge the Internet has been tried to control the relationship between the implementation of e-Filing systems and the level of taxpayer compliance. This is because the e-filing system is an electronic charging and delivery service for Tax Payer Notification to the Directorate General of Taxation, which aims to offer ease and convenience for Taxpayers in delivering Notification by utilizing internet communication networks.

This research is inseparable from shortcomings and limitations. The limitations of this study are as follows: 1 This study does not compare between one province and another; 2) This study does not compare between one province and another; 3) This study only uses an Individual Taxpayer as a sample; 4). Respondents' perceptions conveyed in writing with the form of questionnaire instruments greatly influence the validity of the results of questionnaire filling because they are not accompanied, so the possibility of answers given is not by the actual size scale or not by the purpose and purpose of the question.

Refers to previously explained, this study contains limitations. However, the results of this study can at least motivate the next study. Taking into account existing limitations, it is expected that future research will improve the following factors: 1) The procedure for using the e-filing system should be simplified so that the e-filing system is easy to learn for taxpayers who have never used the e-filing system; 2) The next researcher can also expand the location of the study, increase the number of samples, and look for alternative research methods and other measures of tax disobedience behavior, such as the use of experimental methods, so as to provide a more complete and comprehensive picture of the factors which affects taxpayer compliance. 3) The method used in the next study uses a questionnaire that is added with open questions accompanied by the time of filling out, so that the answers given by the respondent can be directed according to the intent and purpose of the question, and using the interview method

References

Bird, R. M. (2015). Improving Tax Administration in Developing Countries. Journal of Tax Administration, 1(1), 23–45. https://doi.org/10.5089/9781557753175.071

Budiarso, N. S. (2014). Pengaruh Penerapan E-SPT terhadap Efisiensi Pemrosesan Data Perpajakan (Survey Terhadap Pengusaha Kena Pajak pada KPP Pratama Kota Tomohon). Jurnal Akuntansi, 4(2), 10–19.

Cialdini, R. B., & Goldstein, N. J. (2004). Social Influence: Compliance and Conformity. Annu. Rev. Psychol, 55, 591–621. https://doi.org/10.1146/annurev.psych.55.090902.142015

Donald B. Rubin. (1974). Estimating causal effects of treatments in randomized and nonrandomized studies. Journal of Educational Psychology, 66(5), 688–701. https://doi.org/10.1037/h0037350

Fuadi, A. O., & Mangoting, Y. (2013). Pengaruh Kualitas Pelayanan Petugas Pajak, Sanksi Perpajakan dan Biaya Kepatuhan Pajak Terhadap Kepatuhan Wajib Pajak UMKM. Tax & Accounting Review, 1(1), 18–27.

Hardiningsih, P. (2011). The Factors That Influence The Willingness to Pay The Tax. Dinamika Keuangan Dan Perbankan, 3(1), 126–143.

Hentriwati, A. I., Irawati, I., & Candradewini, C. (2018). Penggunaan E-Filing Oleh Wajib Pajak Dalam Upaya Meningkatkan Kualitas Pelayanan Perpajakan di Kota Bandung. Jurnal Reformasi Administrasi, 5(1), 116–129.

Herliansyah, Y. (2018). Change of Management Accounting Practices. International Journal of Economics and Business Administration, VI(4), 3–13.

Hussein, R., Mohamed, N., Ahlan, A. R., & Mahmud, M. (2011). E-government application: An integrated model on G2C adoption of online tax. Transforming Government: People, Process and Policy, 5(3), 225–248. https://doi.org/10.1108/17506161111155388

Irmayani, R., & Mildawati, T. (2009). Pengaruh Modernisasi Sistem Administrasi Perpajakan Terhadap Kepatuhan Wajib Pajak. Jurnal Akuntansi, 1(2), 1–20.

Lai, M.-L., Obid, S. N. S., & Meera, A. K. (2004). Towards an electronic filing system: A Malaysian survey. EJTR, 2, 100.

Mills, D. L. (1994). Internet Time Synchronization: The Network Time Protocol. IEEE Transactions on Communications, 39(10), 1482–1493.

Nensi, V. (2017). Pengaruh Persepsi Kegunaan dan Persepsi Kemudahan Penggunaan terhadap Hubungan antara Persepsi Penerapan Sistem E-Filing dengan Tingkat Kepatuhan Wajib Pajak Badan yang Dimediasi oleh Perilaku Wajib Pajak (Studi Kasus Pada Kantor Pelayanan Pajak Pratama J. PROFITA, 10(2), 247–267.

Noviandhini, N. C. (2012). Pengaruh Persepsi Kebermanfaatan, Persepsi Kemudahan Penggunaan, dan Kepuasan Wajib Pajak Terhadap Penggunaan E-Filing Bagi Wajib Pajak di Yogyakarta. Jurnal Nominal, I(1), 15–22.

Nugroho, L., & Chowdhury, S. L. K. (2016). Mobile Banking for Empowerment Muslim Women Entrepreneur: Evidence from Asia (Indonesia and Bangladesh). Tazkia Islamic Finance and Business Review, 9(1), 83–100.

Prasetyo, S. (2017). Pengembangan E-Government di Dinas Pendidikan dan Kebudayaan Kota Semarang. Journal of Public Policy and Management Review, 6(4), 70–86.

Ratchford, B. T., Talukdar, D., & Lee, M. S. (2001). A model of consumer choice of the internet as an information source. International Journal of Electronic Commerce, 5(3), 7–21. https://doi.org/10.1080/10864415.2001.11044217

Sahu, G. P., & Gupta, M. P. (2007). Users' Acceptance of E-Government: A study of Indian central Excise. International Journal of Electronic Government Research (IJEGR), 3(September), 1–21.

Sarunan, W. K. (2015). The Effect of Modernization on Tax Administration System to Obedience of Individual Taxpayer and Tax Payer in The Primary Tax Office Manado. Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi, 3(4), 518–526.

Savitri, E., & Musfialdy. (2016). The Effect of Taxpayer Awareness, Tax Socialization, Tax Penalties, Compliance Cost at Taxpayer Compliance with Service Quality as Mediating Variable. Procedia - Social and Behavioral Sciences, 219, 682–687. https://doi.org/10.1016/j.sbspro.2016.05.051

Septiawan, D., & Harnovinsah. (2019). Analysis of Tax Planning as An Effort To Minimize Corporate Income Tax (Case Study at Pt X). EPRA International Journal of Multidisciplinary Research (IJMR), 5(6), 16–21. Retrieved from www.eprajournals.com

Silalahi, E. M., Nugroho, L., & Anasta, L. (2018). Analisa Mekanisme Penghitungan, Pemotongan, Penyetoran dan Pelaporan Pajak Penghasilan Pasal 21 pada PT. Bina Swadaya Konsultan tahun 2016. Jurnal Tekun, 8(1), 97–107.

Suprayogo, S., & Hasymi, M. (2018). Pengaruh Penerapan Sistem E-Filing Terhadap Kepatuhan Wajib Pajak Orang Pribadi Dengan Pemahaman Internet Sebagai Variabel Moderasi Pada Kantor Pelayanan Pajak Pratama Jakarta Jatinegara. Jurnal Profita, 11(2), 151. https://doi.org/10.22441/profita.2018.v11.02.001

Suryadi. (2006). Model Hubungan Kausal Kesadaran, Pelayanan, Kepatuhan Wajib Pajak dan Pengaruhnya Terhadap Kinerja Penerimaan Pajak: Suatu Survei di Wilayahnya Jawa Timur. Jurnal Keuangan Publik, 4(1), 105–121.

Sutinen, J. G., & Kuperan, K. (1999). A socio-economic theory of regulatory compliance. International Journal of Social Economics, 26(1–3), 174–193. https://doi.org/10.1108/03068299910229569

Tresno, I. P., & Rizky, S. A. (2012). Pengaruh Persepsi Penerapan Sistem E-Filling terhadap Tingkat Kepatuhan Wajib Pajak Badan Dengan Perilaku Wajib Pajak Sebagai Variabel Intervening dan Biaya Kepatuhan Sebagai Variabel Moderasi (Studi Kasus Pada Kantor Pelayanan Pajak Pratama Pulogadung Ja. In Prosiding Simposium Nasional Perpajakan.

van Deursen, A., van Dijk, J., & Ebbers, W. (2006). Why E-government Usage Lags Behind: Explaining the Gap Between Potential and Actual Usage of Electronic Public Services in the Netherlands. In International Conference on Electronic Government (pp. 269–280). Berlin, Heidelberg: Springer. https://doi.org/10.1007/11823100_24

Walsh, K. (2012). Understanding taxpayer behaviour - new opportunities for tax administration. Economic and Social Review, 43(3), 451–475.

Wowor, R. A., Morasa, J., & Elim, I. (2014). Analisis Faktor-Faktor Yang Mempengaruhi Perilaku Wajib Pajak Untuk Menggunakan e-Filling. Jurnal EMBA, 2(3), 1341–1349.