DIJMS
DINASTI INTERNATIONAL JOURNAL OF MANAGEMENT SCIENCE

https://dinastipub.org/DIJMS
editor@dinastipub.org
0811 7401 455

THE INFLUENCE OF THE E-FILING IMPLEMENTATION, TAXATION SOCIALIZATION, AND TAX PENALTIES ON INDIVIDUAL TAXPAYER COMPLIANCE IN KPP PRATAMA JAKARTA TIMUR

Hamilah Hamilah[1], Salsabilla Aliza[2]
[1]Sekolah Tinggi Ekonomi Y.A.I, Jakarta, Indonesia, hamilahtiyan@gmail.com
[2]Sekolah Tinggi Ekonomi Y.A.I, Jakarta, Indonesia

Corresponding Author: Hamilah

Abstrack: This study aims to analyze and give empirical evidence on the effect of the application of e-filling, the socialization of taxation, and tax penalties on tax compliance. Theoretically, this research can provide an understanding and insight regarding the influence of the application of e-filling, the socialization of taxation, tax penalties and, individual taxpayer compliance. Practically, this research can provide additional knowledge to the student and society-related factors that influence taxpayer compliance. This research is a quantitative research with accidental sampling as sampling technique, and using the calculation of computerized SPSS version 25. The results showed that the application of E-Filling (X1), the Socialization of Taxation (X2), and Sanctions Taxation (X3) together significantly influence the taxpayer Compliance (Y). The adjusted R-Square value of 0.765 with a coefficient of determination stated that the E-Filing implementation, the Socialization of Taxation, and Tax penalties jointly contribute to the taxpayer compliance by 76,5%. The rest of 23.5% is influenced by other variables outside the research model.

Keywords: e-filling, tax socialization, tax

INTRODUCTION

The government must guarantee the country's stability, formulate policy settings for citizens and realize equitable development in all the regions. During the carrying out of the authority of the government needs funds not a little. The source of the national income is derived from various things, ranging from natural resources, the state to levy that is charged to every citizen of the country. One form of community donation is tax. Taxation is one of the sources of state revenue that would have been very important and increasingly relied upon to encourage construction and government spending. According to the Legislation, applicable tax can be interpreted as the country's charges that are forced against its citizens—the top of the levies that the state does not share contra directly to taxpayers. There are a lot of obstacles in increasing state revenues in the sector of taxes, one of which is the low rate of tax compliance, as a result of the taxpayer attempted to pay his tax liability is lower than necessary well as there are many taxpayers who do not report and pay the tax.

Tax revenue basis sources revenue for most in the budget. State revenue from the tax sector continues to grow from year to year. This prompted the government to seek to increase the acceptance of the tax actively. The directorate general of Taxation is an institution that has the power to manage taxation. The directorate general of Taxes has been carrying out various efforts to optimize tax revenue, one of which is to do with the expansion and intensification of tax, which means the expansion of the subject and the object of the tax, which is conducted by selecting a new taxpayer (Arum, 2012). The intensification of the tax itself is done with the use of technology has been to date. In the absence of adequate information technology and easier tax reporting, it is expected that more taxpayers will pay tax. One of them is the e-filling application, which is an online system for the submission of tax return or notice of extension of the Annual tax return through an Application Service Provider (ASP) so that taxpayers can report tax liability promptly and in real time. (Laihad, 2013) stated that the taxpayer's perception positively affects e-filling, which can improve the effectiveness and efficiency of the tax reporting.

Extension of tax by the Directorate General of Taxes is done by administering the socialization of taxation to the public. This activity is very necessary because public knowledge about the tax procedures is still very low. Not only does its process in taxation are also constantly updated, so this further complicates the public. The lack of this knowledge makes the public reluctant to carry out its obligations as citizens, resulting in the state of tax revenue. The socialization of taxation is done by pointing to the tax office in each region by the Directorate General of Taxes (Santoso & M. Setiawan, 2009).

Given the importance of ensuring that taxpayers meet their obligations, the rules governing it are necessary. (Saefudin, 2003) argue that the laws tax and its implementing regulations do not include these rewards for the taxpayer. Still, suppose the taxpayer deliberately does not fulfill the obligation of tax. In that case, the tax penalties that tend to make the taxpayer comply with the obligations show sanctions or fines of taxation influences tax compliance on taxpayers. (Kahono, 2003) and (Jatmiko, 2006) have shown that the perception and attitude of the taxpayer against tax penalties had a positively affects the taxpayer compliance.

This phenomenon motivates the research on how the application of e-filling, the socialization of taxation, and tax penalties affect individual taxpayer compliance in KPP Pratama Jakarta Timur. This study has an aim to provide empirical evidence about the application of e-filling, the socialization of taxation, and tax penalties regarding their influence on tax compliance. Theoretically, this research can provide an understanding and insight regarding the effect of the application of e-filling, the socialization of taxation, tax penalties and, individual taxpayer compliance. Practically, this research can provide additional knowledge to the student and society-related factors that influence taxpayer compliance.

LITERATURE REVIEW
Theory of Planned Behavior
In 1988, (Fishbein & Ajzen, 1975) developed a theory called the theory of Planned Behavior which suggests that individuals tend to control behavior that is less appropriate because of limitations. This theory is a refinement of the Theory of reasoned action (TRA). (Jogiyanto, 2007) explains intentions to do something the action, is influenced by three factors, including behavioral beliefs (one's belief in the results and evaluation of the behavior), normative beliefs

(the belief in the hope of the normative, and the desire to achieve it), and control beliefs (the belief in the existence of things which can inhibit the behavior). The implications of the Theory of planned behavior in this study are how taxpayers behave to meet the tax liability.

Theory of Social Learning

The taxpayers' behavior in complying with their tax payment obligations could be explained by various relevant theories, one of which is the Theory of Social Learning. If a person perceives a real contribution to the development of the territory through observation and direct experience, then the person will perform their obligations promptly. Someone will also be paying taxes if you have been paying attention to service tax. According to (Mardiasmo, 2011) tax contributes to the state treasury under the law (which can be imposed) without receiving direct rewards in service (contra) but can be directly used to pay for public expenditures. E-filing is a delivery service or delivery (SPT) electronically for both individuals and Entities (Companies, organizations) to the Director-General of Taxes through an Application Service Provider or Application Service Provider by utilizing the communication line internet online and real-time so that taxpayers no longer need to print the whole report form and wait for the receipt manually. The application of an e-filing system is a process or how to utilize the system used to deliver online, which the Directorate General of Taxes applies. In Thief, the goal is necessary socialization or extension of taxation. Socialization to prospective taxpayers aims to raise awareness of the importance of taxes and attract new taxpayers. Socialization for a new taxpayer aims to increase understanding and compliance in meeting their tax obligations, especially for those who have yet to submit tax returns and have not deposited the tax for the first time. Meanwhile, the socialization for registered taxpayers aims to maintain their individual compliance in meeting their tax obligations.

Tax

The definition of tax according to Law Number 16 Year 2009 as the Fourth Amendment to Law Number 6 Year 1983 concerning General Provisions and Tax Procedures, can be found in Article 1, Paragraph 1 which reads: "the Tax is an obligatory contribution to the State by a private person or entity that is enforceable under the Law by not getting rewarded directly and used by the State for the interest of the greater people." Meanwhile, according to Prof. Dr. Rochmat Soemitro, S.H., tax contributes to the state treasury under the law (which can be imposed) without receiving direct rewards in service (contra) but can be directly used to pay for public expenditures.

Taxpayer Compliance

According to (Rahayu, 2013), taxpayer compliance is the taxpayer's action in fulfilling the tax obligation as stated in the legislation. In Big Indonesian Dictionary (KBBI) explained that the Term compliance means bow, teachings, or rules. In the taxation, we can sense that the Conformity of Taxation is compatible with legislation's taxation.

E-Filing

According to (Hamilah & Situmorang, 2021), the e-filing system is a service of filling and submitting the taxpayer's tax return electronically to the Directorate General of Taxes aims to provide comfort and convenience for taxpayers in tax return submissions by utilizing the internet. As for the definition of e-filing according to the website of the Directorate General of Taxes, e-filing is a way of delivering a Letter of Notice or the delivery of notice of the extension of the Notice of Annual

electronically online realtime through the website of the Directorate General of Taxes or Application Service Provider (ASP).

Taxation Socialization

According to (Wahono, 2012) the Socialization of taxation is an act that aims to convey an understanding of tax information to the public, especially the taxpayer, through the Directorate General of Taxes with the right methods. It is an effort to provide understanding, convey information, and foster the community to understand the importance of taxes for the state. The holding of socialization is expected to encourage the awareness of the community as taxpayers to register, pay taxes, and report the dependents tax based on the tax laws that apply. In addition, the socialization of taxation can also be one of the alternatives of communication between the government and the taxpayer to consult the problems about the obligation to pay and report taxes to encourage the growth of trust to manage the tax they pay and report it to the government. The socialization of taxation is the efforts of the Directorate General of Taxes that share knowledge to the community consisting taxpayers to expand their understanding about taxation regulation and procedures.

Tax Penalties

Tax penalties guarantee that the laws and regulations of taxation (taxation norms) must be obeyed or complied with. It is a deterrent so that the taxpayer does not violate taxation regulations (Mardiasmo, 2018). According to (Ariesta & Latifah, 2017), Sanctions are applied to the violators of the tax if the tax payment or tax reporting is made not on time. Sanctions taxation occurs because of the presence of violations of the tax legislation. So, if the taxpayer makes a violation of the taxpayer can be subject to a penalty (Officially, 2019).

Framework
The Influence Of The E-Filing Implementation (X1) On Individual Taxpayer Compliance (Y)

E-Filing is one of the innovations carried out by the Directorate General of Taxes so that taxpayers can do a tax return reporting or notification of the extension of the annual tax return that is conducted online and can be accessed anytime and anywhere via the website of the DGT as well as ASP (http://www.pajak.go.id/). The taxpayer considers that the e-filing system is to provide benefits and advantages for himself because the calculations are done accurately and quickly, more easily because of the tax return filling in the form wizard, the data submitted by the taxpayer is always complete, more environmentally friendly and this will form a positive attitude of the taxpayer which will further increase the compliance of individual taxpayers in the filing of his. It is also supported by the research conducted by (Kusumayanthi, L. O., & Suprasto, 2019) stated that the application of the taxpayer's perception positively affects the use of e - filing as an effort to achieve a more effective and more efficient tax reporting.

The Influence Of The Taxation Socialization (X2) On Individual Taxpayer Compliance (Y).

The theory of a link between the socialization of taxation taxpayer compliance according to (Gunadi, 2007) explains that "the Socialization of taxation is very necessary to improve the number of taxpayers and their compliance so that automatically the tax revenue will also increase." (Sudrajat & Ompusunggu, 2015) argues that the socialization of taxation refers to the attempt to provide relevant information, which aims to sensitize individuals or groups of taxation so that it can increase taxpayer compliance. If the taxpayer understands what is good and right about the tax procedures through social interaction, then the taxpayer will understand the

importance of paying taxes. Less intensive socialization given will result in a lower level of taxpayer knowledge, which then affects the tax compliance. The higher the intensity of the socialization of taxation, the higher the level of compliance of individual taxpayers. With the socialization of taxation, taxpayers will know more about the importance of taxation so that individual taxpayers increase their knowledge and can meet the obligations and rights of taxation. Therefore, the socialization of taxation is very influential on individual taxpayer compliance (Winerungan, 2013).

The Influence Of The Tax Penalties (X3) On Individual Taxpayer Compliance (Y).

The laws and regulations of taxation (taxation norms) must be obeyed or complied with. In other words, sanctions taxation is a tool of prevention (preventive), so the taxpayer does not violate the norm of taxation. Although the manufacture of sanctions, many taxpayers do not obey and pay their tax obligations. In the Law of Taxation are two kinds of sanctions, namely administrative sanctions and criminal sanctions. It is also supported by research conducted by (Siahaan & Halimatusyadiah, 2019) because of the sanctions necessary to prevent the behavior of taxpayers in order not to violate the norms of taxation

With the design of the study above, which is in line with the previous studies, the hypothesis proposed in this research is:

H1: E-Filing affects individual taxpayer compliance in KPP Pratama Jakarta Timur.

H2: Tax Socialization affects individual taxpayer compliance in KPP Pratama Jakarta Timur.

H3: Tax sanctions affect individual taxpayer compliance in KPP Pratama Jakarta Timur.

H4: There is an effect of the Implementation of E-Filing, the Socialization of Taxation, and Tax penalties together on individual taxpayer Compliance in KPP Pratama Jakarta Timur.

RESEARCH METHOD

The population in this study is the 115.804 individual taxpayers registered in 2021 in the KPP Pratama Jakarta Timur. The sampling technique in this research is done by using the method of accidental sampling. The determination of the sample was taken based on not planned or the people encountered by the researchers by accident as described by Sukandarrumidi (2006:63). In this study, the collected data are to be processed and analyzed to create useful research ta. In processing the data, the author uses the method of calculation of computerized SPSS version 25.

RESULT AND DISCUSSION

The Results Of Processing Data Research

Descriptive Statistics

Descriptive statistics in this research evaluate the value of the average (mean), median, standard deviation, and range. Based on the data obtained, the authors use descriptive statistics to describe or give a picture of the object under study and through the sample data of the study. A summary of these can be seen in table 1.

Table 1
Descriptive Statistics

Statistics					
		Application of E-Filing (X1)	Socialization of taxation	Tax Sanctions (X3)	Taxpayer compliance (Y)
N	Valid	103	103	103	103
	Missing	0	0	0	0
Mean		36,24	36,24	36,24	36,24
Median		37,00	37,00	37,00	37,00
Std. Deviation		9,356	9,356	9,356	9,356
Range		30	30	30	30
Minimum		20	20	20	20
Maximum		50	50	50	50

Source: SPSS Versi 25.0 for windows

Based on the data above, the writer uses the descriptive statistics that serve to the description or give a picture of the object under study and through the sample data research, as well as from the results of the processing SPSS version 25.0 in table 1 were obtained:

a. Taxpayer Compliance (Y)

The value of the Mean was obtained by 36,24, the median value was obtained at 37,00, and the value of the standard deviation of 9,356. A greater value of the Mean as compared to the standard deviation indicates a normal distribution of the data. The maximum values of 50 and a minimum value of 20, indicates that data is spread evenly. These conditions indicate that Tax Compliance has a small distribution because the mean is greater than the standard deviation value so that the data used is the data better.

b. The Implementation Of E-Filing (X2)

The value of the Mean was obtained by 36,24, the median value was obtained 37,00, and the value of the standard deviation of 9,356. A greater value of the Mean as compared to the standard deviation indicates a normal distribution of the data. The maximum values of 50 and a minimum value of 20, indicates that data is spread evenly. These conditions imply that the E-Filing implementation has a small distribution because the mean is greater than the value of the standard deviation, so that the data used is data good

c. The Socialization of Taxation

The value of the Mean was obtained by 36,24, t, and their value is obtained 37,00, and the value of the standard deviation of 9,356. A greater value of the Mean as compared to the standard deviation indicates a normal distribution of the data. The maximum values of 50 and a minimum value of 2it indicate that data is spread evenly. These conditions indicate that the Socialization of Taxation has a small distribution cause the mean is greater than the standard deviation value. The data used is the data better.

   d. Tax Penalties

The value of the Mean was obtained by 36,24, the median case was obtained ned 37,00, and the value of the standard deviation of 9,356. A greater value of the Mean as compared to the standard deviation indicates a normal distribution of the data. The maximum values of 50 and a minimum value of 20, indicates that data is spread evenly. These conditions show that the Sanctions Taxation has a small distribution because the mean is greater than the standard deviation value, so that the data used is better.

Hypothesis Test
Multiple Linear Regression Analysis

Table 2
Results of Multiple Linear Regression Analysis

Coefficients						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,112	1,927		1,095	,276
	Application of E-Filing	,3 $Y = 2,112 + 0,345X_1 + 0,212X_2 + 0,385X_3 + e$			3,554	,001
	Socialization of Taxation	,212	,081	,212	2,618	,010
	Tax Sanctions	,385	,091	,385	4,207	,000
a. Dependent Variable: Taxpayer Compliance						

Source: SPSS Versi 25.0 for Windows

The results obtained from the table of coefficient in SPSS output column Unstandardized Coefficients the value of $a = 2,112$; $\beta1 = 0,0345$; $\beta2 = 0,212$; $\beta3 = 0,385$ then the equation of multiple linear regression, namely:

Thus it can be explained as follows:
   a. A constant value of 2,112 indicate that if the variable Implementation of E-Filing (X1), the Socialization of Taxation (X2), and Sanctions Taxation (X3) are considered to be 0 (zero),

then the taxpayer Compliance (Y) can be interpreted to remain at 2,112 assuming other variables remain constant.

b. The value of the coefficient of the variable in the Implementation of E-Filing (X1) of 0,345. That means if the variable Implementation of E - Filing (X1) increased by 1 unit, then the taxpayer Compliance (Y) will increase by as much as 0,345 units.

c. The value of the coefficient of the variable Socialization Taxation (X2) of 0,212. That means if the variable Socialization Taxation (X2) increased by 1 unit, then the taxpayer Compliance (Y) will increase by as much as 0,212 units.

d. The value of the coefficient of the variable of Tax penalties (X3) of 0,385. That means if the variable Sanctions Taxation (X2) increased by 1 unit, then the taxpayer Compliance (Y) will increase by as much as 0,212 units.

The Of Multiple Correlation Coefficient

The level of relationship in the correlation can be seen from the table the interpretation of the correlation coefficient as follows :

Table 3
The Results Of The Test Analysis Of The Coefficient Of Multiple Correlation

Correlations			Applicatio E-Filing (X1)	Socializati Taxation (X2)	Penalty Taxation (X3)	Complianc Mandatory Taxes (Y)
Spearman's rho	Application E-Filing (X1)	Correlation Coefficient	1,000	,805**	,848**	,842**
		Sig. (1-tailed)	.	,000	,000	,000
		N	103	103	103	103
	Socialization Taxation (X2)	Correlation Coefficient	,805**	1,000	,774**	,791**
		Sig. (1-tailed)	,000	.	,000	,000
		N	103	103	103	103
	Penalty Taxation (X3)	Correlation Coefficient	,848**	,774**	1,000	,847**
		Sig. (1-tailed)	,000	,000	.	,000
		N	103	103	103	103
	Compliance Mandatory Taxes (Y)	Correlation Coefficient	,842**	,791**	,847**	1,000
		Sig. (1-tailed)	,000	,000	,000	.
		N	103	103	103	103
**. Correlation is significant at the 0.01 level (1-tailed).						

Source: SPSS Versi 25.0 for Windows

Table 4
Guidelines For The Interpretation Of The Coefficient Of Correlation

Interval Koefisien	Influence Level
0,00 − 0,199	Very low
0,200 – 0,399	Low
0,400 – 0,599	Moderate
0,600 – 0,799	Strong
0,800 – 1,000	Sangat kuat

Source : (Sugiyono, 2016)

From the above data, it can be seen that the following:
a. The level of closeness of the relationship between the Application of E-Filing (X1) on taxpayer Compliance (Y) value 0,842, which means that the level of the closeness is Very Strong (0,800 – 1,000)
b. The level of closeness of the relationship between the Socialization of Taxation (X2) on taxpayer Compliance (Y) value 0,791, which means that the level of the closeness is Strong (0,600 – 0,799)
c. The level of closeness of the relationship between Sanctions Taxation (X3) on taxpayer Compliance (Y) value 0,847, which means that the level of the closeness is Very Strong (0,800 – 1,000).
d. The level of closeness of the relationship between the Application of E-Filing (X1), the Socialization of Taxation (X2), and Sanctions Taxation (X3) on taxpayer Compliance (Y) value 0,87,9, which means that the level of the closeness is Very Strong (0,800 – 1,000).

The Coefficient Of Multiple Correlation Analysis

The level of relationship in the correlation is summarized on the table consisting the interpretation of the correlation coefficient as follows:

Table 5
The Results Of The Test Analysis Of The Coefficient Of Multiple Correlation

Correlations			Application E-Filing (X1)	Socializatio Taxation (X2)	Penalty Taxation (X3)	Compliance Mandatory Taxes (Y)
Spearman's rho	Application E-Filing (X1)	Correlation Coefficient	1,000	,805**	,848**	,842**
		Sig. (1-tailed)	.	,000	,000	,000
		N	103	103	103	103

Socialization Taxation (X2)	Correlation Coefficient	,805**	1,000	,774**	,791**
	Sig. (1-tailed)	,000	.	,000	,000
	N	103	103	103	103
Penalty Taxation (X3)	Correlation Coefficient	,848**	,774**	1,000	,847**
	Sig. (1-tailed)	,000	,000	.	,000
	N	103	103	103	103
Compliance Mandatory (Y)	Correlation Coefficient	,842**	,791**	,847**	1,000
	Sig. (1-tailed)	,000	,000	,000	.
	N	103	103	103	103
**. Correlation is significant at the 0.01 level (1-tailed).					

Source: SPSS Versi 25.0 for Windows

Table 6
Guidelines For The Interpretation Of The Coefficient Of Correlation

Interval Koefisien	Influence Level
0,00 − 0,199	Very low
0,200 – 0,399	Low
0,400 – 0,599	Moderate
0,600 – 0,799	Strong
0,800 – 1,000	Very Strong

Source : (Sugiyono, 2016)

From the above data, it can be seen that t following:
a. The level of closeness of the relationship between the Application of E-Filing (X1) on taxpayer Compliance (Y), value 0,842, which means that the level of the closeness is Very Strong (0,800 – 1,000)
b. The level of closeness of the relationship between the Socialization of Taxation (X2) on taxpayer Compliance (Y), value 0,791 which means that the level of the closeness is Strong (0,600 – 0,799)\
c. The level of closeness of the relationship between Sanctions Taxation (X3) on taxpayer Compliance (Y), value 0,847, which means that the level of the closeness is Very Strong (0,800 – 1,000).

d. The level of closeness of the relationship between the Application of E-Filing (X1), the Socialization of Taxation (X2), and Sanctions Taxation (X3) on taxpayer Compliance (Y) value 0,,879 which means that the level of the closeness is Very Strong (0,800 – 1,000).

The T-Test (Partial)

Table 7
The Results Of The T-Test (Partial)

Coefficients						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,112	1,927		1,095	,276
	Aplication e-filling (X1)	,345	,097	,345	3,554	,001
	Socialization Taxation (X2)	,212	,081	,212	2,618	,010
	Penalty Perpajakan (X3)	,385	,091	,385	4,207	,000
a. Dependent Variable: Compliance Mandatory (Y)						

Source : SPSS versi 25.0 for windows

From the above data, it can be seen the following:
a. Variable Implementation of E-Filing has a sig value of 0.001 < from to 0.050 and has 3ttable from ttable 1,984. It can be concluded that E-Filling effect and Significant impact on taxpayer Compliance, Ha is accepted and Ho is rejected.
    In this case, the e-filing system provides ease in completing a job or task, where the use of the system will make it easier for someone at work than doing it manually. E-filing is guaranteed security and confidentiality of taxpayer data due in the tax reporting using e-filing, the taxpayer will obtain a digital certificate, namely the certificates that are used for the protection of the SPT data in the form of encryption (scrambling) to completely confidential so that it can affect the individual taxpayer compliance.

b. Variable Socialization of Taxation has a value of sig 0,010 < from to 0.050 and have t 2,618 > from ttable 1,984. It can be concluded Socialization of Taxation influential and significant impact on taxpayer Compliance, Ha is accepted, and Ho is rejected.

In this case, the work done by the Directorate General of Taxes in giving understanding, conveying information, and fostering the community to be able to understand the importance of taxes for the state. The Program conducted by the Directorate General of Taxes related to outreach activities, among others, held a seminar/webinar to the community, put up a banner with the theme of the tax, giving the flyers, putting up public service ads on television and radio, where the event aims to provide an understanding of the tax to the community so that it can affect on taxpayer compliance people.

c. Variable Tax penalties has a sig value of 0.000 < from to 0.050 and have t 4,207 > from ttable 1,984. It can be concluded that the Tax penalties influential and significant impact on taxpayer Compliance, Ha is accepted, and Ho is rejected.

In this case, the imposition of sanctions expected the taxpayer does not make a repeated mistake to give a sense of a deterrent for those who violate can affect individual taxpayer compliance.

The F Test (Simultaneous)

Table 8
The Results Of The F Test (Simultaneous)

	ANOVA^a				
Model	Sum of Squares	Df	Mean Square	F	Sig.
1　Regression	6894,942	3	2298,314	111,865	,000^b
Residual	2033,990	99	20,545		
Total	8928,932	102			
a. Dependent Variable: Taxpayer Compliance					
b. Predictors: (Constant), Taxation Sanctions, Taxation Socialization, Application of E-Filing					

Source : SPSS versi 25.0 for windows

Based on the output above, note the value of Fcount is 111.865 and the value of Ftable 2,70. It can be interpreted as the value of Fcount 111.865 > Ftable of 2.70 and a significance value of 0.000 < 0.05 then Ha accepted, which means that the variable Implementation of E-Filing (X1), the Socialization of Taxation and Tax penalties (X3) has a significant relationship together against taxpayer Compliance (Y).

The Coefficient Of Determination

Table 9
Test Results Of The Coefficient Of Determination

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,879ᵃ	,772	,765	4,533
a. Predictors: (Constant), Taxation Sanctions, Taxation Socialization, Application of E-Filing				
b. Dependent Variable: Taxpayer Compliance				

Source: SPSS Versi 25.0 for Windows

Based on table 4.10 states that the value of Adjusted R Square of 0,765, meaning that the magnitude of the coefficient of determination of 0,765 stated that the Implementation of E-Filing, the Socialization of Taxation and Tax penalties contribute to the taxpayer Compliance by 76,5% while the rest of 23.5% is influenced by other variables outside the research model of this.

The Results Of Interpretation Research
Hypothesis (H1)
The value 0,842 of the (X1) coefficient indicate that the (X1) has an influence on (Y). The probability of significance value of 0.01 < 0.05 indicates that the Implementation of E-Filing (X1)

has significant influence on taxpayer Compliance (Y). The empirical results from this research are in accordance with the results of previous studies conducted by (Agustini & Widhiyani, 2019) which stated that Implementation of E-Filing has a significant impact on taxpayer Compliance.

Hypothesis (H2)

The value of the coefficient of Socialization Taxation (X2) of 0,791 indicates that the Socialization of Taxation (X2) has a positive influence on taxpayer Compliance (Y). The value of the probability significance of $0.010 < 0.05$, which means Socialization Taxation (X2) has an influence and significant impact on taxpayer Compliance (Y). Empirical results of this study are consistent with the results of previous studies conducted by (Kusumayanthi & Suprasto, 2019) showed that the Socialization of Taxation has a significant influence on taxpayer Compliance.

Hypothesis (H3)

The value of the coefficient of Tax penalties (X3) of 0,847 signifies that the Sanctions Taxation (X3) has a positive influence on taxpayer Compliance (Y). The value of the probability of significance of $0.000 < 0.05$, which means Sanctions Taxation (X2) has a fluency and significant impact on taxpayer Compliance (Y). Empirical results of this study contrast with the results of previous studies conducted by Marisa Setiawati Muhammad (2019), showing that the Sanctions of Taxation do not significantly affect taxpayer compliance. This is due to the difference between research methods. Many taxpayers do not pay their obligations on time due to a lack of awareness of the importance of taxes to the state, which can subsequently affect personal tax compliance.

Hypothesis (H4)

The Statistical value of Fcount is 111.865 and the value of Ftable 2,70. It can be interpreted as the value of Fcount $111.865 >$ Ftable of 2.70 and a significance value of $0.000 < 0.05$, which means that the Implementation of E - Filing (X1), the Socialization of Taxation (X,2), and Sanctions Taxation (X3) together have a significant influence on taxpayer Compliance (Y). The value of adjusted R-Square of 0,765 that the magnitude of the coefficient of determination stated that the Implementation of E - Filing, the Socialization of Taxation and Tax penalties contribute to the taxpayer compliance by 76,5%. The rest of 23.5% is influenced by other variables outside the research model t

CONCLUSION

This study explored the different factors affecting individual taxpayer compliance and examined the influence of implementation of E-Filing, socialization of taxation, and tax penalties. The results of this study, as presented in the previous chapter, can be concluded as follows (1) the Implementation of E-Filing influential and significant impact on taxpayer Compliance. This is indicated by the obtained value of the coefficient of 0,842 and the value of tcount of $3,554 >$ ttable of 1,984 with a significance of $0.01 < 0,05$. Based on the results of this, then H1 is accepted. (2) the Socialization of Taxation influential and significant impact on taxpayer Compliance. This is indicated by the obtained value of the coefficient of 0,791 and the tcount of the $2.618 >$ ttable of 1,984 with the significance of $0,010 < 0,05$. Based on the results of this, then H2 is accepted. (3) Tax penalties influential and significant impact on taxpayer Compliance. This is indicated by the obtained value of the coefficient of 0,847 and the value of tcount of $4,207 >$ ttable of 1,984 with a significance of $0.000 < 0.05$. Based on the results of this, then H3 is accepted. (4) the Value of the statisstatistict $111,865 >$ Ftable $= 2,70$ with a significance value of $0.000 < 0.05$, which means that the

Implementation of E - Filing (X1), the Socialization of Taxation (X2), and Sanctions Taxation (X3) together have a significant influence on taxpayer Compliance (Y). The value of adjusted R-Square of 0.765 that the magnitude of the coefficient of determination stated that the Implementation of E-Filing, the Socialization of Taxation and Tax penalties jointly contribute to the taxpayer compliance by 76,5%. The rest of 23.5% is influenced by other variables outside the research model. Based on the results of this, then H4 is accepted.

Suggestions

The authors realize that the knowledge and experiences of the author are both theoretically and practically unlimited. This study for the future expected to present research results more qualified with the presence of some input on a few things, including:

A. Further research can develop this research by using the variable e-billing, e-spt, quality of service, and the understanding of taxation to find a new variable that will affect taxpayer compliance.

B. For further research, can be added the number of samples is more than 103 respondents using Random sampling and adds the object of research in the KPP Pratama Jakarta Selatan, KPP Pratama Jakarta Utara, KPP Pratama Jakarta Barat, KPP Pratama Jakarta Cetort to avoid the possibility of the respondents is not objective in filling out the questionnaire.

C. For KPP Pratama Jakarta Timur, improve the dissemination directly or indirectly related to the simplified taxation system and tax penalties implemented by the firm to the taxpayers violate tax liability. This is done to train the taxpayer to comply.

BIBLIOGRAPHY

Agustini, K. D., & Widhiyani, N. L. S. (2019). Pengaruh Penerapan E-Filing, Sosialisasi Perpajakan, Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi. *E-Jurnal Akuntansi*, 1343. https://doi.org/10.24843/EJA.2019.v27.i02.p19

Ariesta, R. P., & Latifah, L. (2017). Pengaruh kesadaran wajib pajak , sanksi perpajakan , sistem administrasi perpajakan modern , pengetahuan korupsi , dan tax amnesty terhadap kepatuhan wajib pajak. *Akuntansi Dewantara*, *1*(2), 173–187.

Arum, H. P. (2012). *Pengaruh Kesadaran Wajib Pajak, Pelayanan Fiskus, Dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi Yang Melakukan Kegiatan Usaha Dan Pekerjaan Bebas (Studi DI Wilayah KPP Pratama Cilacap)*. Universitas Diponegoro.

Fishbein, M. A., & Ajzen, I. (1975). *Belief, attitude, intention, and behavior: An introduction to theory and research.* Reading, MA: Addison-Wesley.

Gunadi. (2007). *Pajak Internasional*. Fakultas Ekonomi Universitas Indonesia.

Hamilah, H., & Situmorang, K. F. (2021). DETERMINANT TAX AVOIDANCE IN BASIC AND CHEMICAL INDUSTRY MANUFACTURING COMPANIES LISTED ON THE IDX. *Sosiohumaniora*, *23*(2), 253. https://doi.org/10.24198/sosiohumaniora.v23i2.30727

Jatmiko, A. N. (2006). *PENGARUH SIKAP WAJIB PAJAK PADA PELAKSANAAN SANKSI DENDA, PELAYANAN FISKUS DAN KESADARAN PERPAJAKAN TERHADAP KEPATUHAN WAJIB PAJAK (Studi Empiris Terhadap Wajib Pajak Orang Pribadi di Kota Semarang)* [Universitas Diponegoro]. http://eprints.undip.ac.id/15261/1/Agus_Nugroho_Jatmiko.pdf

Jogiyanto. (2007). *Sistem Informasi Keperilakuan*. CV. Andi Offset.

Kahono, S. (2003). *PENGARUH SIKAP WAJIB PAJAK TERHADAP KEPATUHAN WAJIB*

PAJAK DALAM PEMBAYARAN PAJAK BUMI DAN BANGUNAN (STUDI EMPIRIS DI 'VVILAYAH KP.PBB SEMARANG) [Universitas Diponegoro]. http://eprints.undip.ac.id/9577/

Kusumayanthi, L. O., & Suprasto, H. B. (2019). Pengaruh Penerapan e-Filling, Sosialisasi Perpajakan, Kinerja Account Representative dan Sanksi Pajak terhadap Kepatuhan Wajib Pajak Orang Pribadi. *E-Jurnal Akuntansi*, *28*(1).

Kusumayanthi, L. O., & Suprasto, H. B. (2019). Pengaruh Penerapan E-Filling, Sosialisasi Perpajakan, Kinerja Account Representative, dan Sanksi Pajak terhadap Tingkat Kepatuhan WPOP. *E-Jurnal Akuntansi*, 491. https://doi.org/10.24843/EJA.2019.v28.i01.p19

Laihad, R. C. . (2013). Pengaruh perilaku wajib pajak terhadap penggunaan e-filing wajib pajak di kota manado. *Jurnal Emba*, *1*(3), 44–51.

Mardiasmo. (2011). *Perpajakan Edisi Revisi*. Andi Yogyakarta.

Mardiasmo. (2018). *Perpajakan*. Andi.

Officially, S. (2019). *Perpajakan; teori dan kasus*. Salemba Empat.

Rahayu, S. K. (2013). *Perpajakan Indonesia: Konsep & Aspek Formal*. Graha Ilmu.

Saefudin, D. (2003). Hukuman dan Penghargaan Untuk Wajib Pajak. *BeritaPajak*, 24–28.

Santoso, U., & M. Setiawan, J. (2009). TAX AMNESTY DAN PELAKSANAANNYA DI BEBERAPA NEGARA: Perspektif Bagi Pebisnis Indonesia. *Sosiohumaniora*, *11*(2), 111. https://doi.org/10.24198/sosiohumaniora.v11i2.5413

Siahaan, S., & Halimatusyadiah, H. (2019). Pengaruh Kesadaran Perpajakan, Sosialisasi Perpajakan, Pelayanan Fiskus, Dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi. *Jurnal Akuntansi*, *8*(1), 1–14. https://doi.org/10.33369/j.akuntansi.8.1.1-14

Sudrajat, A., & Ompusunggu, A. P. (2015). Pemanfaatan Teknologi Informasi, Sosialisasi Pajak, Pengetahuan Perpajakan, dan Kepatuhan Pajak. *Jurnal Riset Akuntansi Dan Perpajakan JRAP*, *2*(2).

Sugiyono. (2016). metode penelitian kuantitatif, kualitatif,dan R&D. In *Alfabeta, cv*.

Wahono, S. (2012). *Teori dan Aplikasi: Mengurus Pajak itu Mudah*. Gramedia Direct.

Winerungan, O. L. (2013). Sosialisasi Perpajakan, Pelayanan Fiskus dan Sanksi Perpajakan terhadap Kepatuhan WPOP di KPP Manado dan KPP Belitung. *Jurnal Emba*, *1*(3).