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The Influence of E-Tax Services, Income and Communication Style on Tax Compliance

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Abstract: This study aims to determine what factors affect taxpayer compliance. The variables to be studied are e-tax services, income level, and communication style. The sample of this research is 88 individual taxpayers (WPOP) in the city of Tangerang. Data collection was carried out by distributing questionnaires to the WPOP. The data that has been obtained is tested using the second order method with the help of the SmartPLS program. The overall results of this study indicate that e-tax services have a significant effect on taxpayer compliance, with the level of income and communication styles not having a significant effect on taxpayer compliance. This study has limitations, namely the sample used is less than 100 samples.

Keywords: E-Tax Services, Income, Communication Style, Tax Compliance, Individual Taxpayers

INTRODUCTION

In recent years, tax compliance has become one of the targets for contribution of tax revenue in Indonesia (DGT, 2018). This is because taxes are mandatory contributions to the State that are owed by individual or entities that are compelling, without receiving direct compensation and used for the State's needs for the welfare of the people (Taxation Law, 2011: 7).

It is said to be compulsory and compelling because taxes are the main source of state revenue. This can be seen from the posture of the 2018 State Budget, state revenue is budgeted at IDR 1,894.7 trillion, where state revenue is dominated by taxes. Tax revenue in 2018 is targeted at Rp. 1,424 trillion, while tax revenue realization only reaches Rp. 1,315.51 trillion, so that by the end of 2018 the tax revenue target has not been achieved.

Table 1. Target and realization of tax revenue

Year	2016	2017	2018*
Target	1.355,20	1.283,57	1.424,00
Realization	1.105,73	1.151,03	1.315,51
Achievement	81,59%	89,67%	92,24%

Source : annual report

The realization of the PPh Article 25/29 net income from individual taxpayers was IDR 9.41 trillion while the tax revenue target was IDR 22,209.41 trillion. Meanwhile The growth in tax revenue in 2018 reached 20.50%, while the growth in tax revenue in 2017 reached 48.03%. So that the data obtained information that the growth of tax revenue has decreased.

Based on information from the DGT Performance Report 2018, information was obtained that the compliance ratio for submitting Annual Tax Returns is still low because individual awareness is still low in carrying out their tax obligations and not optimal utilization of internal data (approweb and portal application DGT).

Based on information from the tax annual report, The number of registered taxpayers is dominated by individual taxpayers. However, the tax revenue is not optimal.

The delivery target via e-filling in 2017 was 14 million, but the realization was only 8 million. This is not proportional to the number of registered taxpayers of 39 million taxpayers. Meanwhile, on the other hand, to support taxpayer compliance, DGT is currently developing information and communication technology (ICT). The ICT services referred to by the DGT include e-filling, e-billing, e-registration, e-invoicing, the website www.pajak.go.id, and others.

The amount of tax that must be paid to the state will be directly proportional to the income level of the taxpayer. This income level fluctuation can be a consideration for taxpayers in meeting their obligations such as paying taxes, living expenses, and other considerations. A tax collection system that is a self-assessment system. With this collection system it is possible to have a tax gap, so that it needs supervision for taxpayers.

The limited number of DGT employees is known that the number of DGT employees only reaches around 40 thousand. DGT has an important role in increasing awareness of taxpayers to comply.

So that the DGT makes use of social media, printed media, letters addressed directly to taxpayers to educate and confirm the WP OP. Through social media and print media, DGT publishes content that educates taxpayers to find out tax information. DGT can also issue a letter of request for data and / or information explanation (SP2DK) addressed to taxpayers to request an explanation of the data and / or information regarding the suspicion of not fulfilling tax obligations (SE-39 / PJ / 2015).

However, SP2DK is presented in a very formal writing, so that it has not touched the emotional side of the taxpayer. On the other hand, the SP2DK, which is a medium of communication between the tax authorities and the WP, is not effective.

Based on information from the Director General of Taxes of the Ministry of the Republic of Indonesia through Robert Pakpahan, there are two tax area offices that exceed the tax revenue target of above 100% for 2017. The two regional offices are Kanwil DJP Banten and East Java III. Tangerang City is an area within the area of Banten Regional Tax Office which exceeds the tax revenue target. In addition, the economic growth of Tangerang city tends to be fast. So this research is needed to determine whether these factors affect the compliance of individual taxpayers. If these factors are considered capable of increasing WPOP compliance, it is possible

to implement them in other cities so that WPOP compliance can increase so that tax revenues will also increase.

LITERATUREREVIEW

The Theory of Reasoned Action (TRA)

According to Ajzen and Fishbein, the theory of reasoned action, namely the individual's desire, will determine the behavior to carry out or not carry out a particular behavior. According to this theory, the determinants of willingness to behave are subjective norms. Subjective norms are the beliefs of each person when they agree or disagree about behavior based on normative beliefs (Mahyarni, 2013).

The Theory of Planned Behavior (TPB)

According to Ajzen, planned behavior theory develops an approach of reasoned action by adding perceived control behavior. Perceptions of individual control behavior when showing ease or difficulty in behaving. The perception of perceived control behavior is control over beliefs, which includes the perception of each individual regarding the ownership of expertise that requires resources or the possibility of success in carrying out activities (Mahyarni, 2013).

Technology Acceptance Model (TAM) theory

This theory was developed by Davis (1986). According to Davis, et al (1986), individuals use information technology begins with perceptions of its benefits and ease of use. Perception of benefits is defined as the benefits an individual believes in using the information technology. Meanwhile what is meant by perceived ease is that in using the information technology, it does not experience difficulties or does not require more effort in its use.

Attribution Theory

This attribution theory is a theory which states that when individuals observe a person's behavior, they try to determine whether the behavior is caused internally or externally. Behavior that is caused due to internal factors is behavior that is believed by the individual himself, such as awareness, will, and others. Meanwhile, behavior is caused by external factors, namely behavior that is influenced from outside, such as government policies to pay taxes so that the individual is willing or unwilling to do so (Robbins, 1996).

Taxes

Based on Article 1 of Law of the Republic of Indonesia Number 28 of 2007, what is meant by tax is Compulsory contributions to the state that are owed by private persons or entities that are compelling based on law, without receiving direct compensation and used for the state's needs for the greatest prosperity of the people. "Taxpayer is an individual or entity, including taxpayers, tax cutters and tax collectors, who have tax rights and obligations in accordance with the provisions of taxation laws and regulations.

E-Tax Services

What is meant by e-tax services is an electronic service channel provided by the DGT in the framework of developing Information and Communication Technology (TIK) to exercise rights and obligations in terms of taxation (DGT, 2016: 87).

Income

In Article 4 of Law Number 36 Year 2008, what is meant by income is "any additional economic capacity received or obtained by a taxpayer, both from Indonesia and outside Indonesia, which can be used for consumption or to increase the wealth of the taxpayer concerned, with name and in any form." So that what is meant by income level is the size of the additional economic capacity received by taxpayers from inside and outside Indonesia which can be used to meet the necessities of life and increase wealth. Where if the higher the income, the tax paid will be quite large. And conversely, if the income tends to be low, the taxes that must be paid will also be low.

Communication style

In the Big Indonesian Dictionary (KBBI), what is meant by style is, "the ability to do, a push or pull that will grind, or an interaction which when working alone causes changes in circumstances". Meanwhile, the definition of communication in KBBI is "sending and receiving messages or news between two or more people so that the message in question can be understood". Communication is also defined by Carl I. Hovland as a process carried out by the informer so that the recipient of the information can change their behavior.

Tax Compliance

Compliance is the motivation of an individual, group, or organization to do something in accordance with the applicable rules. Where obedience behavior is an interaction between individual, group and organizational behavior (Robbins, 2001 in Triyono 2012). Based on Law 28 of 2007, taxpayers is an individual or entity that has tax rights and / or obligations in accordance with applicable regulations. In the taxpayer rights and obligations manual, the Director General of Taxes explains that the taxpayer's obligations are; (1) registering themselves, (2) payment, withholding / collection, and reporting taxes, (3) fulfilling tax audits. So that what is meant by taxpayer compliance is the motivation of individuals who have tax rights and / or obligations to carry it out in accordance with applicable regulations
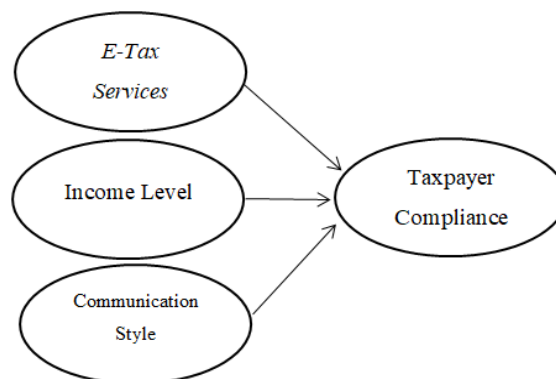
Research Framework
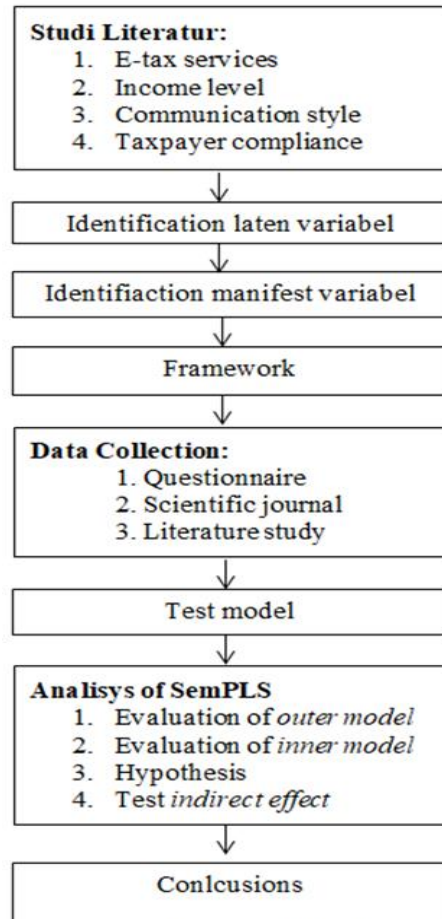

Figure 1. Research Framework

RESEARCH METHODS

In data processing using the structural equation modeling / SEM method because this study looks at the simultaneous relationship between latent variables and other manifest variables, as

well as the relationship between one latent variable and other latent variables based on previous research journals and other references (Latan, 2013). Thus, the SEM method can analyze the multivariate analysis which can analyze the relationship between more complex variables.

In this study, there is a flowchart & measurement model which is a summary of the research to be carried out.

Studi Literatur:
1. E-tax services
2. Income level
3. Communication style
4. Taxpayer compliance

Identification laten variabel

Identifiaction manifest variabel

Framework

Data Collection:
1. Questionnaire
2. Scientific journal
3. Literature study

Test model

Analisys of SemPLS
1. Evaluation of *outer model*
2. Evaluation of *inner model*
3. Hypothesis
4. Test *indirect effect*

Conlcusions

Figure 2. Flowchart

FINDINGS AND DISCUSSION
Respondents Profile Description
a. Respondents by Education Level

Respondents Education Level

High School: 6 Diploma: 13 Bachelor: 65 Other: 4
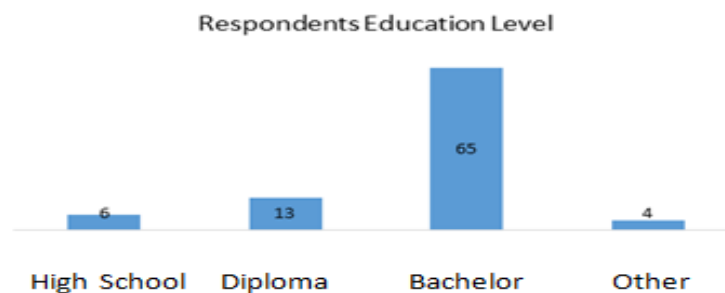
*Figure 3. **Respondent's Education Level***

b. Respondents by Type of Work

Figure 4. Respondents's Occupation

Convergent Validity

Based on the results of the validity test, there is no loading factor whose value is below 0.5, so there is nothing to drop .

Table 2. Convergent Validity

No.	Variable	Dimension	Question Item	Loading Factor	Result
1			X1.1.1	0,96	Valid
2		X1.1	X1.1.2	0,92	Valid
3			X1.1.3	0,97	Valid
4			X1.1.4	0,94	Valid
5			X1.2.1	0,90	Valid
6	E-tax services	X1.2	X1.2.2	0,91	Valid
7			X1.2.3	0,95	Valid
8			X1.2.4	0,95	Valid
9			X1.3.1	0,90	Valid
10		X1.3	X1.3.2	0,95	Valid
11			X1.3.3	0,92	Valid
12			X2.1.1	0,90	Valid
13		X2.1	X2.1.2	0,93	Valid
14			X2.1.3	0,81	Valid
15		X2.2	X2.2.1	0,92	Valid
16	Income level		X2.2.2	0,90	Valid
17		X2.3	X2.3.1	0,92	Valid
18			X2.3.2	0,92	Valid
19		X2.4	X2.4.1	0,92	Valid
20			X2.4.2	0,93	Valid
21			X3.1	0,87	Valid
22			X3.2	0,88	Valid
23			X3.3	0,92	Valid
24			X3.4	0,79	Valid
25	Communication style	X3	X3.5	0,86	Valid
26			X3.6	0,89	Valid
27			X3.7	0,87	Valid
28			X3.8	0,85	Valid
29			X3.9	0,78	Valid
30	Tax compliance	Y1.1	Y.1.1	0,97	Valid
31			Y.1.2	0,97	Valid

32	Y2	Y.2.1	1,00	Valid
33	Y3	Y.3.1	1,00	Valid
34	Y4	Y.4.1	1,00	Valid
35	Y5.1	Y.5.1.1	0,98	Valid
36		Y.5.1.2	0,98	Valid

Source: *Output* SmartPLS (2021)

Average Variance Extracted (AVE)

Based on the test results, it is known that the AVE value of all research variables is> 0.5. The AVE value indicates that the convergent validity of this study is adequate.

Table 3. AVE values

Variable & Dimension	AVE values
E-tax services	**0,815**
Interest in using	0,901
Perceived usefulness	0,861
Perceived ease of use	0,854
Income level	**0,689**
The principle of carrying power	0,780
Equality principal	0,831
Certainty principal	0,842
Additional of income	0,861
Communication style	**0,736**
Nudges	0,736
Tax compliance	**0,945**
On time	0,945
Tax payable	1,000
Audit all taxes	1,000
Tax administration	1,000
Correct SPT filling	0,953

Source: Output SmartPLS (2021)

Reability Test

Croncbach alpha value> 0.6 and composite reliability> 0.7. This means that the instruments used in this study have been consistent and will produce the same data when used for several tests on the same object

Table 4. Reability Test

Variable & Dimension	Cronbach's Alpha	Composite Reliability
E-tax services	0,977	0,980
Interest in using	0,963	0,973
Perceived usefulness	0,946	0,961
Perceived ease of use	0,914	0,946
Income level	0,943	0,952
The principle of carrying power	0,857	0,914
Equality principal	0,797	0,907

Certainty principal	0,812	0,914
Additional of income	0,838	0,925
Communication style	0,955	0,962
Nudges	0,955	0,962
Tax compliance	0,942	0,972
On time	0,942	0,972
Tax payable	1,000	1,000
Audit all taxes	1,000	1,000
Tax administration	1,000	1,000
Correct SPT filling	0,951	0,976

Source: Output SmartPLS (2021)

R Square

The R Square (R2) value of this study is 0.703 (strong) and the Adjusted R-Square (Adj-R2) value is 0.689.
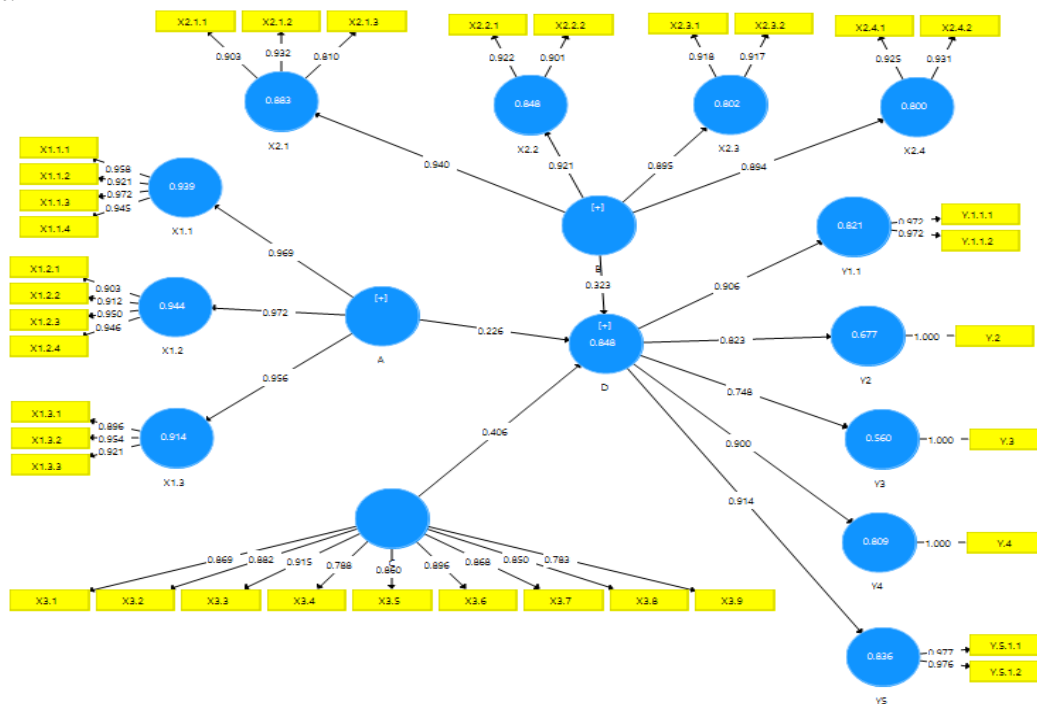
Table 5. R Square

Variable	R Square	R Square Adjust
Tax Compliance	0,703	0,689

Source: Output SmartPLS (2021)

Hypothesis

Based on the path image above, all dimensions of each variable have a statistical t value greater than t table (1.994), so it can be concluded that these dimensions are able to measure the construct.

Figure 5. Hypotesis Value

H1: E-Tax Services affects tax compliance

The statistical T value of the E-Tax Services variable is 2.457 or greater than the t table 1.995 (2.457> 1.995) with a significance level of 5% and P values of 0.014 (0.014 <0.05). This shows the significant effect of E-Tax Services on mandatory compliance with individuals.

H2: Income affects Tax compliance

The T value of the variable statistic. The influence of the income level is 1.102 or less than the t table 1.995 (1.102 <1.992) with a significance level of 5% and P values of 0.271 (0.271> 0.05). This shows the insignificant effect of the level of income on mandatory compliance with individuals.

H3: Communication Style affects Tax compliance

The T value of the variable statistical effect of communication style is 0.865 or less than the t table 1.995 (0.865 <1.992) with a significance level of 5% and P values of 0.387 (0.387> 0.05). This shows the insignificant effect of the level of income on mandatory compliance with individuals.

CONCLUSION AND RECOMMENDATION

Based on the results of the discussion described in the previous chapters, it can be denied that as follows.
1. Tax services have a positive and significant effect on taxpayers.
2. Income has a positive and not significant effect on taxpayer.
3. Communication style has a positive and not significant effect on taxpayers.

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