

TAX COMPLIANCE: IMPACT OF IMPLEMENTATION ONLINE TAX APPLICATION (EMPIRICAL STUDY TAX PAYER IN KPP MADYA JAKARTA TIMUR)

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ABSTRACT

Technology Acceptance Model (TAM) and Theory of Reasoned Action (TRA) explain that persons' good perception about technology will encourage him to use the technology, as well as with taxpayers' perception of tax online application to reporting and paying of tax and using the application then tax compliance will growth because can save time and other resources (Putra et al., 2015). The purpose of this study was to analyze implementation tax online application consisting of (1) eFilling and (2) eBilling and the impact to tax compliance consisting of (1) tax reporting and (2) tax payment. The data used in this research was obtained with a questionnaire of 150 Tax Professionals as Representative of Tax Payer on KPP Madya Jakarta Timur. Based on the results of regression testing and analysis by SmartPLS suggests that implementation of online tax application has a significant positive effect on tax compliance.

Key words: e-filling, e-billing, tax compliance

INTRODUCTION

The tax has an important role in the financing of the country, as evidenced by the continuous increase of revenue targets from the taxes listed in the APBN Indonesia. The portion of tax revenue that is using in APBN for year 2016 is 84,8%. For year 2016, tax revenue is using 85,6%. The role of society in general and Taxpayers in particular in performing taxation obligations, especially payment and reporting has a role in achieving the target of state revenue from the tax (Keen and Slemrod, 2017). However, many factors affect the Taxpayer in carrying out its tax obligations, so that in the year 2016 not achieved the target revenue from taxes according to the state budget.

Apart from the awareness and knowledge of each Taxpayer, tax compliance is also influenced by the external parties of the Taxpayer itself. The government, in this case the Directorate General of Taxation has a very important role to "invite" Taxpayers in order to become compliant Taxpayers with various stages (Sri Mulyani, 2016). Various services have been improved both directly in the Tax Office and online through various services that have been launched with the aim that Taxpayers can perform their tax obligations easily without having to come to the Tax Office directly. E-filling and e-billing applications are some of the online tax application products that have been launched by the Directorate General of Taxes to be used by Taxpayers.

In modern new era, online activities are more widely used by the general public for various reasons, one of which is simple and efficient. Start from shopping, communicating to carry out the private obligations of the community. Following the development of the era, The e-filling application was launched in order to assist the Tax Payer in reporting or submitting the Notice. With the application, Taxpayer need not bother to spend energy and time to come to Office of Tax Service and do not need The transportation expense to go to Tax Office or pay courier of delivery document services. Taxpayers may submit Tax Report by Internet who available on their Computers or their Smartphones.

Technology Acceptance Model (TAM) developed by Davis (1985) has the purpose to know the acceptance of technology users on information systems in this case how the Taxpayers accept the application of online taxes, especially e-filling and e-billing provided by the Government in assisting Taxpayers to implement Tax obligations. And in Theory of Reasoned Action (TRA) developed by Ajzen (1980) explains that a person's perception of a thing will cause reaction so as to cause an action in this case how the Taxpayer's perception of the existing online tax application and whether the reaction that arises, especially in Fulfillment of its tax obligations (Malaescu and Gutton, 2014).

With the launching of 2 (two) online tax application products by the Directorate General of Taxes, it is expected to assist Taxpayers in performing their tax obligations, especially in the delivery of tax returns and the payment of tax payable. However, as explained above, the unevenness of information technology in Indonesia, including information on the implementation of e-filling and e-billing applications become obstacles for Taxpayers in using them. On the basis of this study was conducted, to determine the taxpayer's perceptions of the implementation of e-filling and e-billing applications and the extent to which the application helps taxpayers in carrying out its tax obligations. Using Technology can impact to compliance, like in transportation operator (Schinas and Stefanakos, 2014) so similar within tax procedure. Especially in tax payment by cashless payment can reduce tax evasion (Immordano and Russo, 2017) and that can increase tax compliance.

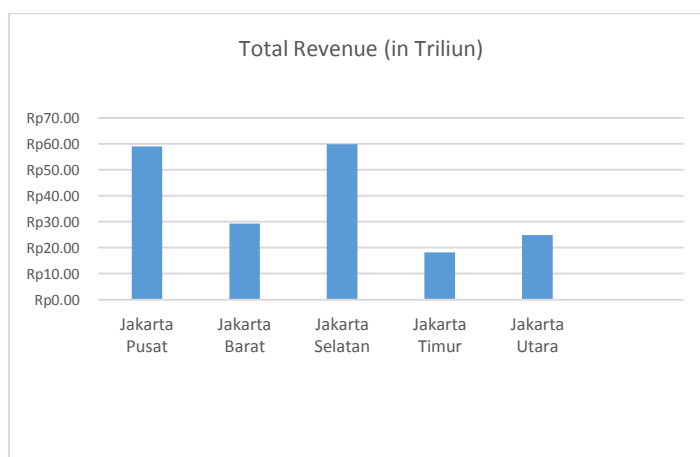
Ozgen and Turan (2007) on their research find that Integration of e-tax filling has created a new perspective for Turkish tax management system and represents a new as well as good example of application of modern information and communication technologies in taxation process in Turkey. In Malaysia, Ibrahim (2014) also find that on average e-filling consumed around 10 hours while manual filling took around 13 hours. However, statistically the difference is not significant but actually tax payer can save their time for reporting their tax report. In Indonesia, Putra et al. (2015) in their study find that e-registration, e-spt and e-filling administration system have a significant effect on taxpayer compliance level. Fahluzy and Linda (2014) in their research on factors affecting compliance to pay SME taxes in Kendal District resulted in the conclusion that a good perception on the effectiveness of the tax system, knowledge and understanding of tax regulations partially no effect on tax payment of compliance in Kendal.

But on the previous research, Handayani and Tambun (2014) find that partially the implementation of the e-filing system has no significant effect on tax compliance, tax knowledge significantly influence taxpayer compliance, the application of the system of e-filing and tax knowledge together have a significant effect on tax compliance.

Different of finding from previous study need to confirm, our research will use Implementation of Online Tax Application as the independent variable (X). Where the dimensions of the indicator consist of Implementation of E-filling Application and Implementation of E-billing Application.

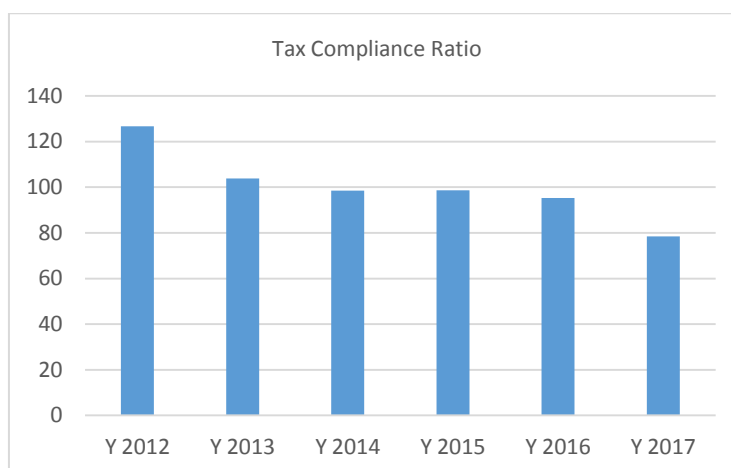
DKI Jakarta as the capital city of Republik Indonesia is a 74% contributor of tax revenue realization in 2013 (Fuad Rahmani; 2014) and East Jakarta Region is the lowest among other region. KPP Madya Jakarta Timur is a part of Tax Office in East Jakarta region and the tax compliance of reporting decreases since 2012.

Figure 1 : Tax revenue in DKI Jakarta FY 2013 exclude Jakarta Khusus Region



(Source : Fuad Rahmani, 2014)

Figure 2 : Tax compliance ratio of KPP Madya Jakarta Timur



(Source: KPP Madya Jakarta Timur)

The using of Theory of Reasoned Action (TRA) in Technology Acceptance Model (TAM) with the unit of analysis that is Taxpayer registered in KPP Madya Jakarta Timur has the purpose to know whether the implementation of the online tax, especially e-filling and e-billing can affect tax compliance especially in tax payment and reporting. As we know at the above that tax compliance ratio in KPP Madya Jakarta Timur decreases although e-Filling application can be used since 2008.

Based on the above background, formulated questions in research to develop the following problems: Does Online Tax Implementation impact affect tax compliance? The results of this study are expected to provide: 1) Theoretical contributions, namely providing empirical evidence of online tax implementation and its effect on tax compliance; 2) Contribution of practice, which provides information on procedures and benefits of e-filing and e-billing for Taxpayers; And 3) Policy Contribution, which is expected to give input to the government especially the Directorate General of Taxation on Taxpayers' perception in the implementation of e-filing and e-billing application so that it will continue to be improved in performing services to Taxpayers.

LITERATURE STUDY AND DEVELOPMENT HYPOTHESIS

Tax Compliance Theory by Devos (2014) is divided into two approaches: 1) Economic deterrence approach and 2) Psychological approach. Where in economic deterrence approach done approach by considering factors such as system and taxation information, tax cuts by other parties, tax penalties, probability of tax examination, and the amount of tax rate. As for the psychological approach, done by considering everything that affects the psychological taxpayer either be compliant or non-compliant.

In Theory of Reasoned Action (TRA) developed by Ajzen (1980) explains that a person will do something or react because there are intentions that precede it and the things that cause it. The theory connects between a person's beliefs about things to be done, attitudes toward things, intentions and behavior as well as one's subjective norm. While Technology Acceptance Model (TAM) developed by Davis (1986) actually adopted Theory of Reasoned Action (TRA) before but more devoted to a technology or information system. So if TRA is used in general, TAM is more specific to how people's perceptions of receiving technology and how it affects their activities. The use of the theory in this study to find out how the taxpayers perceptions of the online application of taxes, especially e-filing and e-billing and how the reactions that arise in its use and how its influence on tax compliance, especially in tax deposits and tax reporting.

Directorate General of Taxation provides various services to Taxpayers to assist Taxpayers in carrying out their tax obligations. Services provided either directly on the Tax Office with the provision of Account Representative who is ready to help various questions about Taxpayers taxation, provision of tax returns 1500200 ready to assist and answer questions about taxation or the launch of online applications that can facilitate the Taxpayer in performing obligations Taxation. Since its launch in 2008, e-filing has helped Taxpayers who are already using it to save time, effort and cost in delivering the Notice. Pandiangan (2005: 38) in Putra (2014) said that e-filing is a way of delivering Notification Letter done through online and real time system.

Ozgen and Turan (2007) on their study about usage and adoption of online tax filing and payment system in tax management. It was an empirical assessment with technology acceptance model (TAM) in Turkey. The result showed us that integration of e-tax filling has created a new perspective for Turkish tax management system and represents a new as well as good example of application of modern information and communication technologies in taxation process in Turkey. In Malaysia, Ibrahim (2014) has researched about the compliance time cost of Malaysian personal income tax system: F-filers vs. manual filers with the result that, on average, e-filing consumed about 10 hours while manual filling took about 13 hours. However, statistically, the difference is not significant. The findings suggest that e-filing is only a tool to facilitate the filling process. It is not meant to reduce the whole burden of annual filling for personal income taxpayers.

Other previous research, Handayani and Tambun (2014) examined about the effect of implementation of e-filing system and taxation knowledge on tax compliance with socialization as moderating variable. Results of this study concluded that partially the implementation of the e-filing system has no significant effect on tax compliance, tax knowledge significantly influence taxpayer compliance, the application of the system of e-filing and tax knowledge together have a significant effect on tax compliance. For moderation interaction socialization taxation conclude that the results are pure moderating and weaken the implementation of the e-filing system for tax compliance, tax socialization for moderation interaction concludes that instead of moderating variables and weaken the knowledge of taxation on tax compliance.

The e-filing application has various benefits for Taxpayers who use it, among others: 1) Can be used to convey either Annual or Annual Tax Return (SPT) for Individual Taxpayer or corporate Taxpayer; 2). Can directly get the Evidence of Electronic Reception after the successful e-filing procedure so that it can save time, energy and cost because it can be done whenever and wherever there is internet access.

The purpose of the launch of e-filing application is actually not only provide services to taxpayers but also to the Officers Tax Office, namely: 1) Assisting Taxpayers in carrying out its tax obligations, especially the delivery of Notification Letter efficiently because it can be done anytime and anywhere, no need To the Tax Office which only receives the notification on the working day of 08.00 - 16.00 hours; 2) Assisting Fiskus or Tax Office officer in obtaining taxpayer tax data quickly and accurately and easily because Taxpayers themselves who send data to the data server in the Directorate General of Taxes; 3) Increase the number of Taxpayers who report the amount of taxes in a timely manner because it is easier in the implementation.

Putra et al. (2015) examines the effect of e-registration, e-spt and e-filing system administration on Taxpayer compliance level in Tax Office of Singosari. The result of this research is that e-registration, e-spt and e-filing administration system have a significant effect on taxpayer compliance level. Dyanrosi (2015) once analyzed the behavior of individual taxpayers against behavioral interests using e-filing, the conclusion that experience using experience, complexity, age, perceived easy of use and attitude toward The user (attitude toward using) affects the taxpayer's interest in using e-filing as a means of reporting his tax.

Before the launch of the e-billing application, the taxpayer who will make the tax payable must fill in the Tax Payment Deposit and handed over to the teller at the Bank or Post Office for re-input and sent to the state treasury account. With the procedure, not a few input errors by teller officers at the Bank or Post Office for various reasons, resulting in taxpayers who have made a deposit must perform the Movement of Return (PBK) to move the wrong tax deposit to the tax deposit should be. The process of manually depositing the taxes takes up time, personnel and expenses as well as time, effort and additional expenses in the process of Move the Post when there is an error.

On the fact that, the Directorate General of Taxes launched another online tax application that is e-billing, this application offers ease of payment of tax through electronic payment method with all its advantages, that is fast, easy, convenient and more accurate because it can be done by the Taxpayers themselves whenever and wherever Thus minimizing deposit errors.

The e-billing application has various benefits for Taxpayers who use it, among others: 1) Can be used for tax payment owed both monthly and annual taxes for individual taxpayers and corporate taxpayers; 2) Can save time, effort and cost because it can be done whenever and wherever there is internet access; 3) Can minimize the mistake of depositing because done by own input by Taxpayers who know exactly about tax payable to be paid.

The purpose of the launch of e-billing application is actually not only provide services to taxpayers but also to the Fiskus or Officers Tax Office, namely: 1) Assisting Taxpayers in carrying out its tax obligations, especially tax payable in an efficient way because it can be done anytime and anywhere, no need To a Bank of Perception or Post Office receiving tax deposits only on certain business days and hours; 2) Assisting Fiskus or Tax Office officer in obtaining taxpayer tax data quickly and accurately and easily because Taxpayers themselves who send data to the data server in the Directorate General of Taxes; 3) Increase the number of taxpayers who deposit their taxes in a timely manner because it is easier in the implementation.

Research on e-billing was conducted by Nuroctaviani and Agus (2012) in his research on the effect of service quality on taxpayer compliance with a case study at Tax Office in Jakarta Kelapa Gading. The results of this study explain that efforts to improve the quality of service can be done by improving the quality and technical ability of employees in the field of taxation, the use of information systems and technology to be able to provide convenience to the Taxpayer in fulfilling his tax obligations. Permatasari et al. (2015) have examined the effect of electronic tax system service quality consisting of e-registration, e-SPT, e-filing and e-billing to Taxpayer's satisfaction in Tax Office Pratama Malang Utara. The result of the research is that the quality of taxation electronic service has a significant effect on Taxpayer satisfaction. Fahluzy and Linda (2014) in their research on factors affecting compliance to pay SME taxes in Kendal District resulted in the conclusion that a good perception on the effectiveness of the tax system, knowledge and understanding of tax regulations partially no effect on tax payment of compliance in Kendal.

This research will use Implementation of Online Tax Application as the independent variable (X). Where the dimensions of the indicator consist of Implementation of E-filing Application and Implementation of E-billing Application.

According to Zain (2003: 31) quoted by Putra et al. (2014) that taxpayer compliance is a compliance climate and awareness of tax obligations, reflected in situations in which the Taxpayer understands and seeks to understand all the provisions of the tax laws and regulations, fills out the tax form completely and clearly, calculates the amount of tax payable by Correct and pay the tax due on time.

Taxpayer compliance in carrying out taxation obligations is driven by various things, both from within personal own and from outsiders such as government in general and the Directorate General of Taxation in particular. According to Hull Crider (1983) in the behavior of encouragement explains that a person's behavior occurs because there are certain drives.

In Article 1 of Regulation of the Minister of Finance No. 192 / PMK.03 / 2007 concerning the procedure of stipulation with certain criteria in order to refund the preliminary overpayment of taxes are explained certain criteria to be referred to as obedient Taxpayers. Some conditions are timely in submitting the Notice and have no tax arrears for all taxes, except for tax arrears that have been granted permission to install or postpone tax payment.

This research will use Taxpayer Compliance Behavior as a dependent variable (Y). Where the indicator consists of Compliance of Submission of Notice and Compliance of Tax Deposits.

Online tax applications, especially e-filing applications and e-billing applications will greatly help the taxpayer when implemented in carrying out his tax obligations, in addition to simple and easy will also save time, effort and cost. However, given the limitations of Information Technology and even the Internet in Indonesia, resulting in uneven knowledge and implementation of the online tax applications by Taxpayers in remote areas. Therefore it is necessary to do research to know opinion or perception of Taxpayer itself upon launching of application of tax online by Directorate General of Taxes. Ozgen and Turan (2007) in their study about implementation eFiling and eTax Payment in Turkey, Hastuti et al. (2014) and also Haryani et al. (2015) in their study about implementation tax filling find that implementation online tax application is new model and growth usefull perception of tax payer in tax reporting. Putra et al. (2015) and Permatasari et al. (2015) in their study find that implementation of online tax application affects to tax compliance.

As explained before about the background research, subject matter, literature review and previous research about the benefits of online tax implementation on Taxpayer compliance, this research will formulate the following hypothesis:

H1: Implementation of tax online application impacts to tax compliance.

RESEARCH METHOD

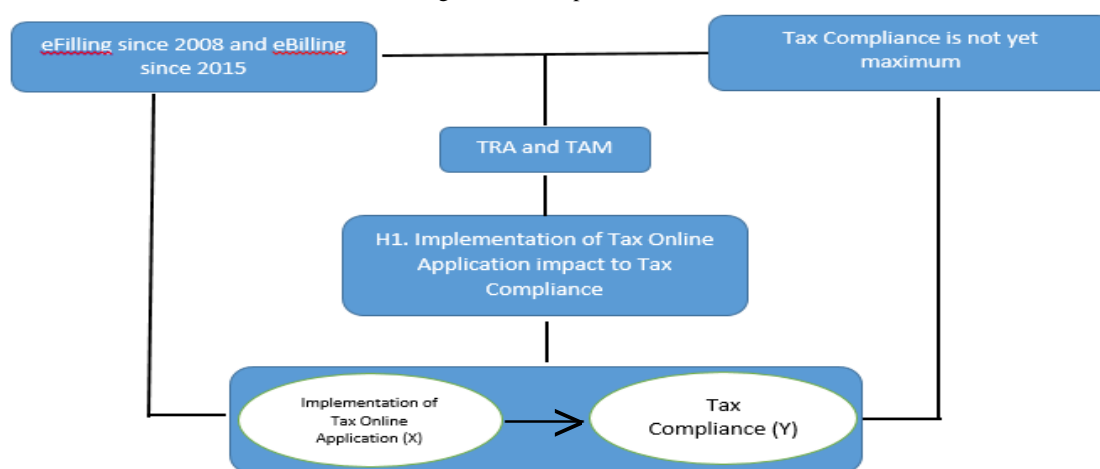
Ozgen and Turan (2007), Ibrahim (2014), Putra et al. (2015) find that implementation of online tax application affects to saving of time on the tax reporting and tax payers' perception is good about that and tax compliance can growth. But in their study, Handayani and Tambun (2014) find that implementation of eFilling system has no significant affect to tax compliance. This study is a causal quantitative research for confirm about gap reasearch of previous study, where the implementation of the online tax application made an independent variable to know its influence on tax compliance as the dependent variable.

Population in this research is Taxpayer registered at KPP Madya Jakarta Timur. The Sampling method used is sampling with convenience sampling technique with the amount of 150 Taxpayer. Respondents who used as the source of data in this study are tax experts (tax professionals) who work on the taxpayer as a representative Taxpayer. Tax professional made the respondent as a representative of the Taxpayer in carrying out his tax obligations both in the payment of tax payable and submission of SPT (Tax Monthly Report).

Implementation of online tax application is the use of online tax application which has been launched Director General of Taxes for use by Taxpayers in helping to carry out its tax obligations. The dimensions of the implementation variables of the online tax application consist of (1) e-filling application implementation and (2) e-billing application implementation while the indicator is an adaptation of Technology Acceptance Model (TAM) found by Davis (1986) that a person will use the technology when he has good perception about benefit of use and easy of using the technology. So the indicator of the variable are (1) e-billing saves power in tax deposits, (2) e-billing saves time in tax deposits, (4) e-filling saves power in tax reporting, (5) e-filling Saving time in tax reporting, (6) e-filling save costs in tax reporting, (7) e-billing easy to open over the internet (8) id-billing payment easy to do, (8) proof of tax payment through e-billing on time, (9) e-filling is easily opened via the internet, (10) proof of tax reporting through e-filling on time.

Tax Compliance is the behavior of the Taxpayer who is voluntarily and or is forced to perform its tax obligations. Indicators of tax compliance in this study are based on Regulation of the Minister of Finance No. 192 / PMK.03 / 2007 in particular (1) compliance with the submission of the Notice and (2) compliance with the payment of tax payable.

Figure 3: Conceptual research



ANALYSIS METHOD

After performing a tabulation of answer questionnaires from respondents, then process and analysis by using a Structural Equation Model (SEM) approach based on variance or called Component Based SEM using SmartPLS version 2.0 software with the following reasons: (1) In Component Based SEM does not need to meet various assumptions such as data that must be distributed Normal on a multivariate basis and indicator models should be reflexive (Ghozali, 2012). (2) In Component Based SEM also measurement scale can a nominal, ordinal and internal and ratio (Ghozali, 2012). (3) The number of samples researched in Component Based SEM also does not require large quantities, as it focuses more on the prediction model so strong theoretical support is not so important (Ghozali, 2012).

RESULT AND DISCUSSION

PROFILE RESPONDEN

Profile of respondents in the questionnaire includes 8 things, namely age, gender, formal education last, informal education that supports taxation skills, reporting on the company or personal, position in the company, experience as tax professional, online tax information application source.

By age, respondents aged 30-40 years are the most that is by 44%. Based on gender, the amount of male respondents more than female respondents is 52% and 48%. Based on last education, S1 graduates are the most respondents that is equal to 73% and Training brevet is the most informal education followed by respondents that is equal to 44%. All respondents are representative of the company because all taxpayers registered in KPP Madya Jakarta Timur are Corporate or Taxpayer of the Agency, with the most position is as a staff that is equal to 61% and experienced more than 5 years that is equal to 58%.

It is very good for the research because the data is taken from the respondents who already know about the reporting and deposit of taxes and the change of procedure from before the application of tax online and after apply online tax application through socialization at Tax Office (44%) and from mass media (44 %).

DESCRIPTIVE ANALYSIS

Table 1: Descriptive statistics of research variables

Variabel	Range	Mean	Median	Modus	Standard Deviation
Implementation of Tax Online Application	42 s/d 77	68	71	77	9,09250
Tax Compliance	19 s/d 28	26	28	28	2,77125

Based on the above table of respondents' answers on each variable, looks to provide information as follows:

1. Variable Implementation of Online Tax Application is measured using 11 items statement according to an indicator. Based on table 1 it can be seen that the respondent's answer to the statement relating to the implementation of the online tax application shows the actual range of 42 to 77 of the theoretical possibilities 11 to 77. With a mean value of 68, median value 71, the value of mode 77 and standard deviation 9, 092505, means that the level of respondents' answers to the variable implementation of online tax applications is quite high because of the average answer above the theoretical value of 45. Thus it can be concluded that the respondents have a perception of the implementation of online tax is good enough.
2. Tax Compliance Variable is measured using 4 item statements according to an indicator. Based on table 1 it is found that respondents' answers to the statements relating to tax compliance indicate the actual range of 19 to 28 from the theoretical possibility of 4 to 28. With a mean value of 26, the median value 28, the value of mode 28 and the standard deviation of 2.771249, The level of respondents' answers to variable tax compliance is very high because the average answer is in the top range theoretically is 28. Thus it can be concluded that the respondents have perceptions about the tax compliance is very good.

GOODNESS MODEL

Then for analysis model used Structural Equation Model (SEM) with smartPLS application. Model eligibility is shown from the large R² model, composite reliability, and average variance extracted (AVE) from the processed structural model. Model eligibility indicators are described below:

Table 2 : Goodness model

	R-Square	Composite Reliability	AVE
Implementation of Tax Online Application	0.000	0.948	0.626
Tax Compliance	0.430	0.900	0.693

Model of the influence of Implementation of Online Tax Application to Tax Compliance gives R-Square value of 0.430 which can be interpreted that variable of tax compliance construct which can be explained by construct variable of implementation of online tax application equal to 43,0% while the rest equal to 57,0% explained by another variable Outside of the studied. Composite reliability of the constructs ranges from 0.900 - 0.948, while the average value of extracted variants ranges from 0.626 - 0.693.

EVALUATION OF MODEL OUTER AND INNER

Inner and outer model (full model) variable implementation of online tax and tax compliance can be seen in the following figure:

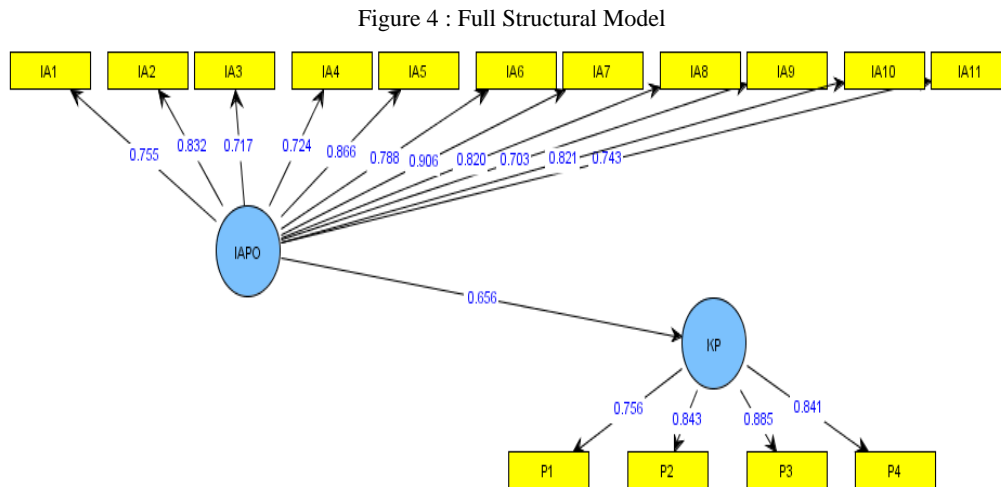


Table 3 : Outer Loading Result

	original sample estimate	mean of subsamples	Standard deviation	T-Statistic
IAPO				
IA1	0.755	0.772	0.091	8.260
IA2	0.832	0.828	0.055	15.027
IA3	0.717	0.743	0.117	6.140
IA4	0.724	0.766	0.184	3.929
IA5	0.866	0.865	0.055	15.701
IA6	0.788	0.776	0.072	10.945
IA7	0.906	0.897	0.035	25.756
IA8	0.820	0.825	0.057	14.411
IA9	0.703	0.726	0.086	8.210
IA10	0.821	0.818	0.046	17.780
IA11	0.743	0.737	0.065	11.411
KP				
P1	0.756	0.779	0.064	11.862
P2	0.843	0.861	0.036	23.180
P3	0.885	0.911	0.043	20.808
P4	0.841	0.859	0.039	21.555

The measurement model contains the test results of each indicator relationship to the latent variables that exist in the structural model. The outer result of the model is used to test the validity where the value of an indicator is valid if it has a loading factor above 0.5 and the result of outer loading is all above 0.5 so that all indicators are declared valid.

Table 4 : Inner Weights Result

	original sample estimate	mean of subsamples	Standard deviation	T-Statistic
IAPO -> KP	0.656	0.696	0.074	8.899

From the above table it can be seen that the research model is statistically significant, seen from the original estimate value of 0.656 and t-count 8.899 > t-table 1.655.

TEST OF HYPOTHESIS AND DISCUSSION

Table 5 : Hypothesis Test Result

	original sample estimate	T-Hitung	T-Tabel	Accepted / Rejected
Implementation of Tax Online Application -> Tax Compliance	0.656	8.899	1.655	Accepted

With original value estimate of 0.656 and t-count of 8,899 (greater than t-table 1,655) stated that the implementation of the online tax application has a significant positive effect on tax compliance, H1 is accepted. These results are confirm with the research of Putra et al. (2015) that the implementation of the online tax application including e-filling has a significant effect on taxpayer compliance.

CONCLUSION AND LIMITATION

According to the above results that the implementation of the online tax application has a 65% effect on tax compliance, it is explained that the hypothesis is accepted and in accordance with the research of Putra et al. (2015), Dyanrosi (2015) and Fahluzi (2014). It can be deduced that if the Taxpayer implements the online tax application for both e-billing taxes and tax reporting through e-filling will affect the tax compliance level.

This research is inseparable from the shortcomings due to the limitations of a thing but it can be an input for future research. The limitations of this study are:

1. A number of respondents in this study is only taxpayers in KPP Madya East Jakarta which is one part of the population of the Taxpayers throughout Indonesia while internet connection in Indonesia associated with online tax application uneven between the population part one with the other population.
2. Selection of respondents that have not been too precise because the tax compliance company, board of directors or the company's finance may have a significant effect on corporate tax compliance than tax professionals who work in the company.

The results of this study are expected to give input to the Directorate General of Taxation to provide better service especially in the service of taxation systems such as e-billing and e-filling so that tax compliance will be increased.

The results of this study along with the existing limitations can be an idea for further research development, it is advisable to select respondents from the population that more so as to represent the Indonesian Taxpayer.

In addition, it is expected that future research will be more appropriate to select respondents in the study, so the questionnaire is answered in accordance with the decision taken in the respondent's position in the company. Thus the results of the research is expected to be developed as a reference Directorate General of Taxes in improving services to the Taxpayer so that the level of tax compliance increases and the state revenue on target.

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