



## INFLUENCE TAXPAYERS' PERCEPTION OF DIGITIZATION OF TAX REPORTING IN THE PURBALINGGA

By:

Nur Aliya Widodo<sup>1</sup>, Isnan Fathonah<sup>2</sup>

<sup>1,2</sup>Universitas Perwira Purbalingga

Email: aliyawidodo54@gmail.com

### ABSTRACT

*Tax digitalization is an innovation that aims to optimize tax administration and encourage efficiency in the tax reporting process. This research aims to evaluate the extent of taxpayers' perceptions of tax digitalization in the Purbalingga area, with a focus on aspects of convenience, compliance and taxpayer satisfaction. The object of this research is individual taxpayers registered with KPP Pratama in the Purbalingga area. The research sample consisted of 44 taxpayers registered at KPP Pratama Purbalingga, who had filled out the questionnaire distributed in this research. The analytical method used is a quantitative approach. The results of the research show that perceptions of convenience, compliance and taxpayer satisfaction have a positive and significant effect on the digitalization of taxation as a more effective and efficient tax reporting medium.*

*Keywords: digitalization of taxation, technology adaptation model, taxpayer perception*

### INTRODUCTION

The Directorate General of Taxes is constantly striving to make changes in order to improve the quality of tax services which aims to make it easier for taxpayers to complete their tax obligations as well as improve the tax administration system in Indonesia. One of the steps taken according to the Directorate General of Taxes to increase tax compliance is the digitization of tax services through the provision of online tax reporting applications (Sirarasmi, 2019).

In the era of globalization driven by technological advancements, the tax sector faces the challenge of adapting to digital transformation. The digitization of tax reporting is the center of attention as the government's effort to increase efficiency,

accuracy, and transparency in the management of the tax system. In this context, this study aims to explore in depth the influence of taxpayer perception on the digitization process of tax reporting in Purbalingga Regency, Central Java.

Purbalingga Regency was chosen as the location for the research because the diversity of the economy and strata of the community provides a rich representation of social and economic dynamics. This study tries to explore the meaning behind taxpayers' attitudes in the midst of these changes, focusing on the variables critical variables such as the perception of benefits, the perception of convenience, and the level of satisfaction with digital-based tax reporting technology.

By adopting the theoretical framework of the Technology Acceptance Model, this study will identify the factors that affect taxpayers' interest and ease of adopting a digital tax reporting system. In addition, the study will also involve local tax service providers and authorities at the district level to explore their perspectives in facilitating this adaptation process.

The uniqueness of this research lies in the multistakeholder approach that details the interaction between taxpayers, tax service providers, and local governments in responding to digitalization. It is hoped that the results of this study can provide a holistic understanding of the social, economic, and policy dynamics that color the implementation of digital-based tax reporting in the local context.

This research is expected to contribute not only to the academic literature on technology adoption in the tax domain but also to provide practical insights for local tax authorities to design policies that suit the unique context and needs of Purbalingga Regency. Through a deep understanding of taxpayer perceptions, this research is expected to pave the way for positive changes in the face of changes in the tax landscape in this digital era.

## LITERATURE REVIEW

### Tax

Taxes according to Article 1 number 1 of Law No. 6 of 1983 as last enhanced by Law No. 28 of 2007 concerning General Provisions and Taxation Procedures are "mandatory contributions to the state owed by individuals or entities that are coercive based on the Law, without receiving direct reciprocity and used for state purposes for the greatest possible prosperity of the people".

According to Mardiasmo (2011:1) states that taxes have the following elements: a. Contributions from the people to the state The only one who has the right to collect taxes is the state. The contribution is in the form of money (not goods) b.

Based on the Tax Law, it is collected based on or with the provisions of the Law and its implementation rules. c. Without reciprocal services or compensation from the state that can be directly appointed. d. Used to finance state households, namely expenditures that benefit the wider community. Based on the above function, it can be concluded that taxes as a revenue function are the main source of funds for domestic revenue that contributes greatly to development, therefore, the collection of taxes can be imposed on people who are indeed required to be taxed, of course, all of them have been regulated in the law.

### Persepsi

Humans are always faced with various types of stimuli in their daily lives, both in seeing themselves as individuals and as social beings. This stimulus can be in the form of physical stimuli or non-physical stimulus. Because each individual is different, people's responses to stimuli are also different (Irmayanti, 2016).

The context in which we view objects and events is also important. The time an object or event is viewed can affect understanding, as can location, light, heat, and many other situational factors. These factors make individuals' perceptions different from each other and affect individuals' perceptions of an object or stimulus, even though in fact the object is the same. The perception of a person or group may be very different from that of others, even if the circumstances are the same. Differences in perception may be caused by individual differences, personality differences, attitude differences, or motivational differences. Basically, the process of forming perception occurs in a person, but perception is also influenced by experience, learning process, and knowledge (Irmayanti, 2016).

### Tax Digitalization

The digitization of DGT services is an effort to change the way tax data is

provided and processed to be more up-to-date and integrated. This is done through the use of information technology such as online applications and platforms that are easily and efficiently accessed by the public. Digitization of DGT services is one of the government's efforts to improve the quality and efficiency of public services. With the digitization of DGT services, it is hoped that the public can fulfill their tax obligations easily and efficiently (akp2i.or.id, 2024)

## RESEARCH METHODS

### Research Methods

The research conducted is a causal study that aims to determine the causal relationship between the variables studied. The methods used in data processing are statistical testing of Normality, Coefficient Determination, F Test, and also T Test.

### Dependent Variables

The dependent variable used is the use of Tax Reporting Digitization which describes the taxpayer's desire to use Tax Reporting Digitization in the future which is decided from the current usage experience that gives rise to certain perceptions of Tax Reporting Digitization.

### Independent Variables

The independent variables used in this study are four independent variables, namely, perception of convenience, perception of compliance and perception of taxpayer satisfaction.

### Data Collection Techniques

The data used in this study is primary data taken directly from the source or subject of the research, using a questionnaire as a data collection tool. The data collection period is 2023 and is only devoted to taxpayers in the Purbalingga area.

### Sampling techniques

The sampling technique in this study

uses a purposive sampling technique.

Sekaran and Bougie (2016) argue that purposive sampling is a technique for determining samples with criteria determined from a certain target or group according to the information needed by the researcher (Sekaran and Bougie, 2016).

## RESULTS AND DISCUSSION

### Normality Test

The normality test is intended to ensure that the data to be analyzed is normally distributed as a prerequisite for analysis. The normality test in this analysis was carried out with the SPSS program using Kolmogorov Smirnov, if the value of Sig. > 0.05, the data is said to be normally distributed.

### One-Sample Kolmogorov-Smirnov Test

|  |                | Unstandardized Residual |
|--|----------------|-------------------------|
| N  |                | 44                      |
| Normal Parameters <sup>a,b</sup>                   | Mean           | .0000000                |
|  | Std. Deviation | 1.10431425              |
| Most Extreme Differences                           | Absolute       | .087                    |
|  | Positive       | .079                    |
|  | Negative       | -.087                   |
| Test Statistic                                     |                | .087                    |
| Asymp. Sig. (2-tailed)                             |                | .200 <sup>c,d</sup>     |
| a. Test distribution is Normal.                    |                |                         |
| b. Calculated from data.                           |                |                         |
| c. Lilliefors Significance Correction.             |                |                         |
| d. This is a lower bound of the true significance. |                |                         |

Based on the table above, the value of Sig. (2-tailed) is 0.200, meaning that Sig. > 0.05 so that it is concluded that the data is normally distributed.

### Multicollinearity Test

This test is a form of hypothesis testing in multiple regression analysis. The assumption of multicollinearity states that independent variables must be free from the symptoms of multicollinearity. To test the presence or absence of multicollinearity, the Tolerance value or VIF (Variance Inflation Factor) is used. The condition used is that if the tolerance

is greater than 0.10 and the VIF value < 10, then multicollinearity can be considered statistically significant.

| Model        | Collinearity Statistics |        |
|--------------|-------------------------|--------|
|              | Tolerance               | BRIGHT |
| 1            |                         |        |
| (Constant)   |                         |        |
| Facilities   | .378                    | 2.644  |
| Compliance   | .247                    | 4.052  |
| Satisfaction | .326                    | 3.071  |

a. Dependent Variable: Digitalization of tax services

Based on the table above, it was obtained that the Tolerance value of each variable > 0.10 and the VIF value < 10, so it was concluded that there was no multicollinearity symptom.

### Heteroscedasticity Test

The heteroscedasticity test aims to test whether there is a variance inequality in the regression model and the residual of one observation to another. The test uses the spearman test, if the value of Sig. > 0.05, no symptoms of heteroscedasticity occur.

|                |              |                         | Unstandardized Residual |
|----------------|--------------|-------------------------|-------------------------|
| Spearman's rho | Facilities   | Correlation Coefficient | -.017                   |
|                |              | Sig. (2-tailed)         | .913                    |
|                |              | N                       | 44                      |
|                | Compliance   | Correlation Coefficient | -.128                   |
|                |              | Sig. (2-tailed)         | .408                    |
|                |              | N                       | 44                      |
|                | Satisfaction | Correlation Coefficient | -.047                   |
|                |              | Sig. (2-tailed)         | .764                    |
|                |              | N                       | 44                      |

\*\* . Correlation is significant at the 0.01 level (2-tailed).

Based on the table above, it was obtained that the Sig. value of each variable > 0.05, so it was concluded that there were no heteroscedasticity symptoms in the data.

### Multiple Regression

| Model        | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|--------------|-----------------------------|------------|---------------------------|--------|------|
|              | B                           | Std. Error | Beta                      |        |      |
| 1            |                             |            |                           |        |      |
| (Constant)   | -.892                       | .874       |                           | -1.020 | .314 |
| Facilities   | .818                        | .176       | .489                      | 4.655  | .000 |
| Compliance   | .237                        | .190       | .162                      | 1.245  | .220 |
| Satisfaction | .512                        | .169       | .344                      | 3.035  | .004 |

a. Dependent Variable: Digitalization of tax services

Based on the table above, the regression equation is obtained as follows:

$$Y = -0.892 + 0.818 (X1) + 0.237 (X2) + 0.512 (X3)$$

1. The constant value is -0.892, meaning that if the independent variable has a constant value or is equal to 0, the taxpayer's perception will be -0.892.
2. The value of the regression coefficient of "convenience" is 0.818, meaning that if the perception of convenience increases by 1 digit, the perception of taxpayers will increase by 0.818, and vice versa.
3. The value of the regression coefficient of "compliance" is 0.237, meaning that if the perception of compliance increases by 1 digit, the perception of taxpayers will increase by 0.237, and vice versa.
4. The value of the regression coefficient of "satisfaction" is 0.512, meaning that if the percentage of satisfaction increases by 1 digit, the perception of taxpayers will increase by 0.237, and vice versa.

### Coefficient of Determination

This test is intended to measure how far independent variables affect dependent variables.

| Model | R     | R Square | Adjusted Square | R | Std. Error of the Estimate |
|-------|-------|----------|-----------------|---|----------------------------|
| 1     | .913a | .833     | .820            |   | 1.14498                    |

a. Predictors: (Constant), Satisfaction, Convenience, Compliance

b. Dependent Variable: Digitalization of tax services

Based on the table above, a correlation value (R) of 0.913 was obtained, meaning that there was a strong relationship between the variables of convenience, compliance and satisfaction that were influential in tax digitization simultaneously on taxpayer perception.

Then the value of the determination coefficient (R Square) of 0.833 was obtained, meaning that the variables of convenience, compliance and satisfaction had an effect on tax digitization simultaneously on the perception of taxpayers by 83.3%.

#### Test F

This test is intended to determine whether there is an influence of independent variables together with dependent variables. This test is also called the model feasibility test or more popularly referred to as the model simultaneous test. This test identifies whether the estimated regression model is feasible or not. Feasible here means that the model that is estimated to be suitable for use to explain the influence of independent variables on bound variables.

| Model |            | Sum of Squares | df | Mean Square | F      | Sig.  |
|-------|------------|----------------|----|-------------|--------|-------|
| 1     | Regression | 261.447        | 3  | 87.149      | 66.477 | .000b |
|       | Residual   | 52.439         | 40 | 1.311       |        |       |
|       | Total      | 313.886        | 43 |             |        |       |

a. Dependent Variable: Digitalization of tax services

b. Predictors: (Constant), Satisfaction, Convenience, Compliance

The SPSS output table above shows a significance value of  $0.000 < 0.05$ , it can be concluded together that the variables of convenience, compliance and satisfaction have an effect in tax digitization simultaneously on taxpayers' perceptions.

#### Test T

The t-test in multiple linear regression is intended to test whether the parameters (regression coefficients and constants) that are supposed to estimate the equation/model of multiple linear regression are already the right parameters or not.

| Model |              | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|-------|--------------|-----------------------------|------------|---------------------------|--------|------|
|       |              | B                           | Std. Error | Beta                      |        |      |
| 1     | (Constant)   | -.892                       | .874       |                           | -1.020 | .314 |
|       | Facilities   | .818                        | .176       | .489                      | 4.655  | .000 |
|       | Compliance   | .237                        | .190       | .162                      | 1.245  | .220 |
|       | Satisfaction | .512                        | .169       | .344                      | 3.035  | .004 |

a. Dependent Variable: Digitalization of tax services

Based on the table above, it is obtained that the Sig. value for the convenience variable is 0.000, for the compliance variable is 0.220, and for the satisfaction variable is 0.004. This means that of the 3 variables, there are 2 variables that partially affect taxpayer perception, namely the variables of convenience and satisfaction because they have a Sig. <value of 0.05, while the compliance variable has not affected the perception of taxpayers partially because it has a Sig. > value of 0.05.

## CONCLUSIONS AND SUGGESTIONS

The results of the study show that the perception of convenience, compliance and satisfaction of taxpayers has a positive and significant effect on the digitalization of taxation as a more effective and efficient tax reporting medium. Therefore, it can be concluded that the digitization of tax reporting can increase taxpayer perception, especially in terms of convenience and satisfaction. This is because digitization of tax reporting can make it easier for taxpayers to do tax reporting, as well as provide satisfaction to taxpayers because the tax reporting process becomes faster, easier, and safer.

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