THE URGENCY OF ADAPTING THE E-TAX SYSTEM TO TAX COMPLIANCE: INTEGRATION OF SATISFACTION LEVELS

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ABSTRACT

The study investigated whether satisfaction levels play a role as a moderator in the correlation of adapting the e-tax system and tax compliance. The study used a quantitative method that tested e-tax system interactions and satisfaction with tax compliance. The study used survey method by distributing questionnaires through google form to personal taxpayers. The answers of 117 respondents were analyzed using Partial Least Square (PLS). The analytical tool used in research is WarpPls. The results showed that the e-tax system improves tax compliance. Moderation test results show that the interaction between satisfaction level and the e-tax system does not significantly influence the behavior of taxpayers using technology. In addition, taxpayers no longer only look at the usability and convenience offered by the digital administration system but consider other factors contained in the use of the system.

Keywords: *E-Tax System, Satisfaction, Tax Compliance*

1. INTRODUCTION

Taxes play an important role in the economy of a country. in Indonesia, seen through the components of the state revenue and expenditure budget (APBN), taxes are one component of state revenue. Based on data from the Ministry of Finance of the Republic of Indonesia (KEMENKEU) at the end of 2021, it shows that APBN reach IDR 2,003.1 trillion, of which IDR 1,277.5 trillion come from taxes. this shows that taxes contribute to the state budget by 63.78%. Tax collection is used by the government to provide facilities and infrastructure aimed at the welfare of the Indonesian people for long-term growth. To achieve this, it takes the attitude of the taxpayers who comply in fulfilling their tax obligations. However, taxpayer compliance is also influenced by external parties from the taxpayers themselves, in this case, the Directorate General of Taxes (DGT). Believes that when the DGT is unable to provide an appropriate mechanism for implementing tax obligations, there is a possibility that taxpayers will not comply. Therefore, one mechanism that is considered appropriate is to provide tax services that make it easier for taxpayers. As mentioned by, tax service is one of the important factors to improve tax compliance.

Information technology replaces many human economic and non-economic activities that were initially done manually relying on face-to-face. This condition is anticipated by the tax authorities by carrying out tax reform in the form of modernization of information technology. Initially the implementation of e-tax system in the tax administration system in the form of e-Registration, e-Filing, e-SPT, and e-Billing services. But over time tax authorities use the sophistication of tax information technology through high data integration to improve the quality of tax checks. From the perspective of tax authorities, the e-tax system reduces acts of taxpayer fraud, particularly incomes involving deductions or collection by third parties. In the perspective of tax compliance, the e-tax system is effective to support

taxpayers in meeting their tax obligations voluntarily, increase productivity due to timely tax reporting, and be efficient in compliance costs. Even according to technology provides more comprehensive information as a decision-making tool for tax authorities to enforce compliance. The E-tax system can also reduce the intervention of tax authorities because all data is presented transparently.

Although based on the results of the above research, the function of the e-tax system can effectively and efficiently improve tax compliance, but in later developments, research on e-tax systems is focused on identifying or testing the theory of the success of an information system in improving performance (perceived usefulness) and perception of ease of use of information technology or known as the Technology Acceptance Model (TAM). For example, tested the successful use of e-filing information systems in SPT reporting during the Covid 19 pandemic. The results of the study explained that the successful use of information technology depends on the net benefits received by users. Likewise, the study, which also tested the usefulness of information technology explained that the quality of information and quality of service showed a positive influence on the use of information systems. Testing the behavior of information technology users to evaluate system reliability is still insufficient if it does not consider the cognitive aspects of individuals. In the context of this study, satisfaction arises when the taxpayer feels that the quality of information and services offered by the e-tax system exceeds his expectations.

This research utilizes the momentum of changes in the business environment with the presence of the industrial revolution 4.0 in the tax administration system and the Covid 19 pandemic that has limited human space in conducting conventional business transactions and switching internet-based business activities. The research aims to find out how the adoption of an e-tax system can improve taxpayer compliance by involving the taxpayer's cognitive factor, namely satisfaction. The rationale by adding the satisfaction factor is because although the current e-tax system has been widely used by taxpayers in carrying out tax obligations and aims to facilitate access to the information needed, the tax authorities need to know whether the technology used in tax administration can provide expected or even detrimental results with indicators of taxpayer satisfaction levels.

2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

E-Tax System

Mentions that an e-tax system is a digital platform that enables taxpayers to access tax services over the internet. Alignment with more integrated digital models is necessary because tax administration is inseparable from third-party data and other needs that require a real-time connection in the data processing. Resolution of the use of e-tax systems in tax administration enables the processing, calculation, reporting, auditing, and input of large-scale transaction data in a shorter, more accurate, simpler period, and more effective and efficient service delivery. Moreover, as mentioned by hat every interaction with the taxpayer is an opportunity to be involved in helping to pay taxes positively and improve taxpayer compliance. Based on the above explanation, it can be concluded that the e-tax system is a digital tax system that provides services to facilitate taxpayers in fulfilling the tax collection system in Indonesia, namely the self-assessment system.

Satisfaction

Is an individual's evaluation of previous experiences whether it is a positive or negative experience of the use of a site, website, and other digital services. In line with this, argues that satisfaction can be achieved if taxpayers feel that the information systems and digital services provided have met or even exceeded their expectations. Expectations such as cost savings, time savings, simplification, and accuracy in reporting and counting, as well as a well-structured system. Based on the above explanation, it can be concluded that satisfaction is a feeling of satisfaction or dissatisfaction from individuals that arises due to the performance of the product or service after being compared to their expectations.

Tax Compliance

The Slippery Slope framework divides tax compliance into two forms: voluntary and forced. argues that voluntary tax compliance can occur if the taxpayer is willing to fulfill his tax obligations obediently without any coercion or action taken by the tax authorities. Moreover, mentions that voluntary tax compliance plays an important role in countries' efforts to raise the revenues needed to achieve sustainable development goals. Meanwhile, forced tax compliance describes a situation where the taxpayer meets tax obligations out of necessity, not out of his own will. Based on the above explanation, it can be concluded that tax compliance is a condition where taxpayers can fulfill tax obligations and exercise their tax rights following the law without the need for examination, investigation, warning, threat, or application of legal sanctions from tax authorities to implement them.

The Effect of E-Tax System on Tax Compliance

The current state of the world has changed both in terms of technological innovation, new business models, new ways of life, and the existence of individual demands adapted to current conditions. A digital transformation is a form of tax administration reform in response to tax authorities in adapting to changes in the business environment that occur. Taxes are aspects that become one entity with all the transformations that occur so that individuals also demand adjustments in the administration of taxation that can facilitate individuals. The shows how the availability of technology can provide new opportunities for tax authorities to better manage tax compliance, including reducing the burden of tax administration for taxpayers and simplifying tax administration services. In other words, it can be concluded that the intention of taxpayer behavior will be obedient if the taxpayer feels the ease and usefulness of the use of technology in fulfilling their tax obligations. Moreover, the implementation of the e-tax system has a positive and significant influence on tax compliance. Based on the above explanation, the first hypothesis (H1) in this study is:
H1: E-tax system positively affects tax compliance.

The Effect of Satisfaction on The Relationship Between E-Tax System and Tax Compliance

Based on the Technology Acceptance Model, the intention of individual behavior in using technology is influenced by 2 main perceptions, namely the ease and usefulness of the technology. Mention that appearance, ease, quality of information, usability, accuracy, timeliness, privacy and security, transaction convenience, and speed in responding are the main focus of taxpayers in determining their level of satisfaction when using the e-tax system. The quality of information technology, both in the form of systems and information

and services that can be provided plays an important role in the assessment of individual satisfaction with the use of information technology. In other words, it can be concluded that the higher the quality of services and information provided, the higher the satisfaction of taxpayers in using the e-tax system. Moreover, satisfaction is a good factor in increasing the use of digital services. Based on the above explanation, the second hypothesis (H2) in this study is:

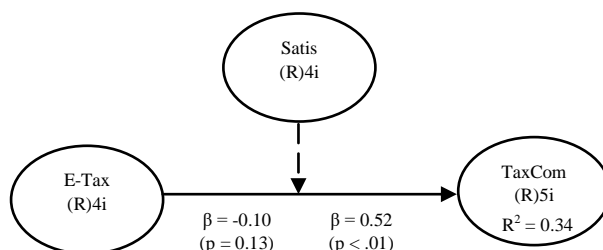H2: Satisfaction moderates the e-tax system's influence on tax compliance.

Figure 1. Conceptual Framework of Research

3. RESEARCH METHODOLOGY

This study uses quantitative data types. Primary data is used because the data is obtained directly from the study subject using questionnaires. The process of distributing questionnaires to each respondent was done online through a google form. The population used in this study is the personal taxpayer in East Java, Indonesia. The research sample in this study was taken using purposive sampling techniques with two criteria, namely personal taxpayers who have a tax identification number (NPWP) and have income from a business, free work, or permanent employees. The number of respondents obtained as many as 117 responses. The data is analyzed using the Structural Equation Model (SEM) with WarpPLS application version 7.0. Moreover, in this study, there are three types of research variables, the e-tax system is an independent variable, satisfaction is a moderation variable, and tax compliance is a dependent variable. Furthermore, there are 13 indicators used in this study. The measurement of each indicator uses a five-point Likert scale, from strongly disagreeing, disagreeing, neutral, agreeing, and strongly agreeing with each value from 1 to 5.

4. RESULTS & DISCUSSIONS

The data analysis techniques in this study use the Partial Least Square-Structured Equation Modeling (PLS-SEM) approach with the help of WarpPLS software version 7.0. Data analysis in PLS-SEM there is 3 steps of testing, namely outer model (measurement models), inner models (structural models), and hypothesis testing. In addition, the study amounted to 117 respondents whose majority of respondents were women with a percentage of 53% while the percentage of male respondents was 47%. Respondents aged 20-30 years had the largest percentage of 64.10%. Other results showed that most respondents worked as private employees (66.70%) and engaged in services (55.60%).

After identifying the characteristics of respondents, an outer model analysis was performed to ensure that each indicator used in the study was valid and reliable. For indicator reliability testing, the loading factor must produce a value of ≥ 0.7. In internal consistency testing, composite reliability and Cronbach's Alpha must have a value of ≥ 0.6. Convergent validity

is tested using an average variance extract (AVE) with a value of ≥ 0.5. Then a discriminant analysis of validity was conducted by looking at the Fornell-Lacker value and the cross-loading value. It can be said to be valid if the cross-loading value on the relevant indicator is greater than the cross-loading value of other indicators, while the Fornell-Larcker criterion measured based on the AVE value of a latent construct should explain better the variance of the indicator itself than the variance of other latent constructs. The variables used in this study have qualified reliability tests because their values have passed the above-mentioned threshold as seen in Table 1.

The next step is to perform an inner model analysis. It can be seen that the coefficient of determination (R^2) is 0.343. This means the percentage of all independent variables affecting tax compliance in the study was 34.3%. Furthermore, the remaining 65.7% were affected by other variables not taken for study. In addition, the value of 0.354 of Q^2 means the variables in the study have strong predictive relevance and can predict good research models.

The results of the model fit & quality indices test are shown in Table 2. Fit model testing is used to find out if the model matches the data. There are 3 test indices used in the fit model, namely Average Path Coefficient (APC), Average R-squared (ARS), Average Variance Factor (AVIF). APC and ARS are accepted if p-value < 0.05 and AVIF < 5. Based on the results in Table 2, the model in this study has a Goodness of Fit.

In addition, the path coefficient value showed that not all of the variables in the study had a positive influence on tax compliance. The benchmark used for the P-Value < 0.05, indicates that the hypothesis is acceptable and significant. So, it can be seen in Table 3 that the e-tax system influences tax compliance, which means H1 is accepted. Meanwhile, satisfaction does not moderate the e-tax system's effect on tax compliance, which means H2 is rejected.

The first hypothesis indicates that H1 is accepted. This finding is consistent with previous research that mentions that the use of an e-tax system in tax administration has a significant effect on tax compliance. The existence of an e-tax system in the administration of taxation is the right condition to respond to the presence of the industrial era 4.0, where individuals demand ease and speed in every obligation that must be completed, including in this case tax obligations. In this study, taxpayers, especially those belonging to the millennial generation and generation Z, consider that the involvement of information technology in tax administration is an effort to make it easier for them to fulfill their tax obligations, including helping them avoid tax audits and tax sanctions that must be accepted. Mentions that the millennial generation and generation Z grew up in an era where technology has developed very rapidly, which makes them want everything to be instant and fast, especially those related to service matters. Furthermore, most of the respondents in this study were employees. Where amid the density of time that an employee has every day, they need a system that makes it easy and can be done anywhere as long as they are connected to the internet. In conclusion, taxpayers feel that by using digital tax administration, the level of efficiency in calculating and reporting SPT is higher than manual tax administration. Convenience, accuracy, and compliance cost savings that can be achieved by using digital tax administration services strengthen the desire of taxpayers to continue to use the e-tax system regarding   their   tax   responsibilities.

Table 1 Measurement & Structural Model Assessment Results

Variable	Indicator	Loading Factor	AVE	Cronbach's Alpha	Composite Reliability	R²	Q²
E-Tax System	Etax1	0.821	0.637	0.810	0.875	-	-
	Etax2	0.798					
	Etax3	0.809					
	Etax4	0.764					
Satisfaction	Satis1	0.791	0.672	0.837	0.891	-	-
	Satis2	0.852					
	Satis3	0.826					
	Satis4	0.809					
Tax Compliance	TaxCom1	0.825	0.785	0.931	0.948	0.343	0.354
	TaxCom2	0.933					
	TaxCom3	0.923					
	TaxCom4	0.867					
	TaxCom5	0.878					

Table 2 Model Fit and Quality Indices

	Index	P-Value	Criteria	Explanation
APC	0.308	< 0.001	P < 0.05	Acceptable
ARS	0.343	< 0.001	P < 0.05	Acceptable
AARS	0.332	< 0.001	P < 0.05	Acceptable
AVIF	1.720		≤ 5, Ideal ≤ 3.3	Ideal
AFVIF	1.471		≤ 5, Ideal ≤ 3.3	Ideal
GoF	0.515		Small ≥ 0.1 ; Medium ≥ 0.25 ; Large ≥ 0.36	Large
SPR	1.000		≥ 0.7, Ideal = 1	Ideal
RSCR	1.000		≥ 0.9, Ideal = 1	Ideal
SSR	1.000		≥ 0.7	Acceptable
NLBCDR	1.000		≥ 0.7	Acceptable

Table 3. Path Coefficient and Hypothesis Testing Results

Hypothesis	Path Coefficient	P-Values	Results
E-Tax System -> Tax Compliance	0.516	< 0.001	Significant
Satisfaction*E-Tax System -> Tax Compliance	-0.100	0.133	Not Significant

The second hypothesis indicates that H2 was rejected. The results obtained in this study contradict previous research that states that satisfaction has a positive correlation and has a significant effect on the use of an e-tax system. Taxpayer satisfaction with the use of the e-tax system in tax administration is not strong enough to play a role in strengthening or weakening the desire of taxpayers to use the e-tax system in fulfilling their tax obligations. For millennials and Generation Z, technology is naturally a medium that can facilitate and simplify their overall obligations, so that expectations of technology are no longer based only on their level of satisfaction but rather considering the level of acceptable risk. Millennials

and Generation Z belong to the generation that adapts quickly and can accept changes. Their expectations are no longer only on the convenience of the system but on other factors such as the security offered by the system. The same results were also found by, which stated that user satisfaction showed no significant influence on the use of e-tax systems. Although the taxpayer sees that the e-tax system has managed to meet its expectations, it is not a guarantee that taxpayers will use digital taxation administration in the long term and repeatedly.

5. CONCLUSIONS & IMPLICATIONS

This research studies how the adoption of the e-tax system on tax administration will have an impact on tax compliance. Based on the analysis of data, the results of this study can be concluded that the e-tax system influences tax compliance, while satisfaction does not moderate the influence of the e-tax system on tax compliance. Moreover, this study provides an understanding that the e-tax system itself is considered effective and efficient in helping to carry out tax obligations, especially for millennials and Generation Z who work as an employee. Nevertheless, taxpayer satisfaction with the use of the e-tax system is not strong enough to play a role in strengthening or weakening the taxpayer's desire to use the e-tax system. Over time, taxpayers no longer only look at the usability and convenience offered by digital administration systems, but rather consider other factors contained in the use of such systems, for example, risk factors. The findings in this study can also provide insight for the government to increase the intensity of the implementation of the e-tax system to improve tax compliance. Moreover, this study contributes to the government and tax authorities formulating strategies in the development of information technology that not only focuses on creating and developing an easy-to-use e-tax system but also a system that pays attention to taxpayer cognitive factors such as risk perception. The results of this study can support the intensive socialization of tax information technology to taxpayers and be useful for tax authorities to know the taxpayer's perception of tax technology reform.

6. LIMITATIONS & SUGGESTIONS FOR FUTURE RESEARCH

The sample of respondents used in this study was only concentrated in one region, namely East Java. Taxation is a complex thing. The application and customs between regions may differ so that to strengthen the results of this study, further researchers can also use different types of respondents considering that taxpayers involved in a diverse tax compliance ecosystem, such as corporate taxpayers or homogeneous private taxpayers to ensure no different tax obligations and open up opportunities to use other approaches such as experiments. Not only that, but researchers can also add other variables to be moderation in testing the effect of the e-tax system on tax compliance adjusted to the development of the current situation. The addition of variables in research is also aimed at deepening the discussion of information and knowledge for tax authorities as well as understanding what kind of digital administration system is required by taxpayers in fulfilling their tax obligations. Furthermore, comprehensive statistical data has been explained in this study, which allows further research to compare the adoption of an e-tax system on tax compliance in various cities, countries, or even other generations.

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