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The Role Of E-Spt Application In Moderating The Influence Of Tax Sanctions, Service Quality, And Tax Awareness On Taxpayer Compliance

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ABSTRACT

Taxes are mandatory contributions to the state that are owed to individual and corporate taxpayers that are coercive by law and do not receive compensation directly and are used for the needs of the state for the greatest prosperity of the people. This study aims to examine and analyze the variables of tax sanctions, service quality, and tax awareness of taxpayer compliance with the application of E-SPT as a moderation variable. The research method used in this study is quantitative, with primary data obtained from distributing questionnaires. The population in this study are individual taxpayers at KPP Pratama Bojonegoro. The sampling method used is convenience sampling. The sample for this research is 106 individual taxpayers. Data and processed using PLS-SEM with Warp-PLS 8.0 software. The results of this study indicate that all independent variables have a significant positive effect on taxpayer compliance, except for the tax sanctions variable. E-SPT variables moderate the effect of tax sanctions and service quality on taxpayer compliance and moderate the effect of tax sanctions on taxpayer compliance.

Keywords: *Tax Sanctions; Quality of Service; Tax Awareness; Application of E-SPT*

INTRODUCTION

According to Law Number 28 of 2007 concerning the third amendment to Law Number 6 of 1983 concerning provisions and procedures for taxation, Tax is a mandatory contribution to the state that is owed to individual or corporate taxpayers that are coercive by law and does not get compensation directly and use it for the needs of the state for the greatest prosperity of the people. People who pay taxes will not benefit from taxes directly because taxes are used for public interest, not personal interests.
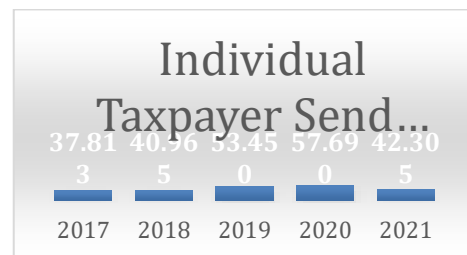

Figure 1. Number of Individual Taxpayers Reporting Tax Returns

Based on Figure 1, it can be seen that the number of taxpayers at KPP Pratama Bojonegoro will decrease in 2021. In Figure 1.1, in 2021 the number of individual taxpayers who deposit or report SPT is 42,305, experiencing a significant

decrease when compared to 2020 of which there were 57,609 individual taxpayers who submitted SPT. This certainly requires a study so that the number of taxpayers who deposit SPT does not decrease. Therefore, the existence of these conditions provides motivation to conduct research on several factors that influence taxpayer compliance.

The study uses the Theory of Planned Behavior and the Technology Acceptance Model (TAM). According to Ajzen (1991) TPB is a theory designed to predict and explain human behavior in a specific context. According to Davis (1986), TAM is a model used to predict user acceptance of technology.

According to the KUP law, tax sanctions are sanctions given to taxpayers who do not comply with the Tax Law, for example, late paying PPh Article 21, late reporting SPT PPh Article 23, and so on. Tax sanctions can also be said as not giving punishment to taxpayers who violate regulations. Research conducted by Rizky & Amir (2020) shows that tax sanctions have a positive effect on taxpayer compliance. This is because if subject to tax sanction, it can be considered detrimental to related parties, sot the taxpayer will make tax payments.

Quality of service is a step that can be used by the government to increase taxpayer compliance in terms of paying taxes or fulfilling its obligations as a taxpayer. Research conducted by Rizky & Amir (2020) shows that service quality has a positive effect on taxpayer compliance. This is because people feel comfortable with the services provided by the government, so that people's interest in paying taxes will also increase.

A person can be said to have tax awareness if he complies with the tax function, and wants to calculate, pay and report his taxes on time and without coercion from anyone. Taxpayer awareness has positive implications for taxpayer compliance in creating voluntary compliance. Research conducted by Tanilasari & Gunarso (2017) shows that tax awareness has a positive effect on taxpayer compliance because the higher the taxpayer awareness, the level of tax compliance will also increase.

This research is important to do because there are inconsistent results. In addition, researchers also want to know how the effect of tax sanctions on taxpayer compliance, service quality on taxpayer compliance, tax awareness on taxpayer compliance, tax sanctions on taxpayer compliance with moderated application of E-SPT and service quality on taxpayer compliance with moderated by the application of the E-SPT.

RESEARCH METHODE

The data collection method was carried out by means of a survey, namely using a questionnaire as a research tool. This questionnaire will be distributed to individual taxpayers in Bojonegoro and respondents are asked to answer each question honestly. The population in this study are taxpayers registered at KPP Pratama Bojonegoro. In this study the sampling technique used was convenience sampling. The

characteristics of the respondents in this study were that they already had an NPWP in Bojonegoro, were willing to fill out a questionnaire, and that taxpayers had filled out the E-SPT. The data analysis technique used is descriptive analysis and hypothesis testing with the Structural Equation Model Partial Least Square (SEM-PLS) approach with WarpPLS 8.0 software.

RESULT AND DISCUSSION

Validity test
The validity test is a test that shows the degree of accuracy of the data that actually occurs in objects with data collected by researchers (Sugiyono, 2017:125). This validity test is divided into two, namely convergent validity and discriminant validity. The first validity test is convergent validity. The data in this study can be said to be valid if it has a P-Value <0.05 and with a loading factor value > 0.60 at the same time the data has an AVE value > 0.50 for each variable. The second validity test in this study is discriminant validity. The measurement model used is a reflective model through the cross loading value with the condition that it must have a greater value than the other constructs.

Table 1. Validity Test (Loading and Cross Loading)

Indicators	X1	X2	X3	Z	Y	Z*X1	Z*X2
Sanction1	(0.673)	-0.123	0.379	0.150	-0.169	0.205	0.108
Sanction 2	(0.752)	0.154	-0.028	-0.025	-0.100	-0.017	0.080
Sanction 3	(0.754)	-0.296	0.105	0.122	0.112	-0.031	0.016
Sanction 4	(0.857)	0.039	-0.107	-0.111	0.088	-0.035	-0.026
Sanction 5	(0.773)	0.203	-0.287	-0.103	0.037	-0.092	-0.158
Quality1	0.026	(0.758)	0.014	-0.146	-0.086	-0.066	-0.037
Quality 2	0.154	(0.679)	0.023	-0.056	-0.077	0.134	-0.092
Quality 3	-0.049	(0.817)	0.042	-0.110	0.119	0.016	0.031
Quality 4	-0.061	(0.763)	-0.006	0.022	0.188	0.158	-0.005
Quality 5	0.158	(0.747)	0.141	0.105	0.120	-0.111	-0.021
Quality 6	-0.148	(0.747)	-0.076	0.007	-0.043	-0.011	0.025
Quality 7	-0.058	(0.762)	-0.138	0.181	-0.236	-0.110	0.087
Awareness1	-0.001	0.048	(0.714)	-0.130	-0.157	-0.085	-0.073
Awareness 2	0.094	-0.307	(0.622)	0.166	0.089	0.260	0.197
Awareness 3	0.047	0.039	(0.713)	0.041	-0.423	-0.121	0.055
Awareness 4	-0.229	0.091	(0.820)	-0.019	-0.005	-0.084	0.021
Awareness 5	0.112	-0.243	(0.724)	-0.029	0.319	0.160	0.013
Awareness 6	-0.021	-0.048	(0.705)	0.079	0.120	0.230	-0.173
Awareness 7	0.042	0.076	(0.818)	0.038	0.013	-0.128	0.000
Awareness 8	-0.005	0.270	(0.750)	-0.119	0.049	-0.159	-0.017
E-SPT1	-0.102	0.397	-0.375	(0.788)	0.016	-0.005	0.029

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Indicators	X1	X2	X3	Z	Y	Z*X1	Z*X2
E-SPT2	-0.095	0.209	-0.158	(0.780)	0.120	0.012	-0.128
E-SPT3	-0.092	0.045	0.173	(0.831)	-0.006	-0.075	0.055
E-SPT4	0.048	-0.390	0.304	(0.778)	-0.007	0.042	0.145
E-SPT5	0.187	-0.183	0.012	(0.824)	-0.052	-0.021	0.011
E-SPT6	0.051	-0.076	0.037	(0.767)	-0.069	0.056	-0.119
Compliance1	-0.304	0.124	-0.054	-0.096	(0.690)	0.198	-0.099
Compliance 2	-0.211	0.038	0.114	-0.170	(0.740)	0.047	-0.101
Compliance 3	0.007	-0.035	0.162	0.210	(0.678)	-0.245	0.235
Compliance 4	0.042	0.104	-0.199	0.177	(0.804)	-0.048	0.030
Compliance 5	0.019	0.107	-0.170	-0.100	(0.736)	0.009	-0.089
Compliance 6	0.265	-0.299	0.067	-0.090	(0.665)	0.247	-0.063
Compliance 7	0.217	-0.086	0.132	0.064	(0.629)	-0.219	0.107
Z*X1	0.000	0.000	0.000	0.000	0.000	-1.000	0.000
Z*X2	0.000	0.000	0.000	0.000	0.000	0.000	-1.000

Based on table 1, the test results using Warp-PLS 8.0 software show that all indicators have a loading factor value of > 0.6. Therefore, all indicators in this research are considered valid. Thus it can be concluded that the data has a level of validity that is in accordance with the assessment criteria. Based on the results of table 2, it states that the average variance extracted (AVE) value has a value of > 0.50. with this value it can be concluded that the average variance extracted (AVE) value meets the requirements.

Table 2. Average Variance Extracted

Variables	AVE	Valid or invalid
Taxpayer Compliance	0.501	Valid
Tax Sanctions	0.583	Valid
Service quality	0.569	Valid
Tax Awareness	0.541	Valid
Application of E-SPT	0.632	Valid

Reliability Test

The reliability test in this study was measured by looking at the composite reliability coefficient and Cronbach's alpha values. If the resulting value of each variable must meet predetermined requirements, namely the composite reliability coefficient > 0.70 and the Cronbach's alpha value > 0.70. If the value of each variable meets the requirements, it can be concluded that the construct is reliable.

Table 3. Reliability tests

Variables	Composite Reability Coefficient	Cronbach's Alpha	Results
Taxpayer Compliance	0.875	0.833	Reliable
Tax Sanctions	0.874	0.820	Reliable
Service quality	0.902	0.873	Reliable
Tax Awareness	0.904	0.877	Reliable
Application of E-SPT	0.912	0.883	Reliable

Based on table 10 regarding the reliability test, it is explained that each of the variables in this study has fulfilled the requirements for the composite reliability coefficient with a value of > 0.70. In addition, the standard Cronbach's alpha value also meets the requirements, namely a value of > 0.70. Therefore, it can be concluded that all the constructs contained in each variable used in this study have appropriate reliability.
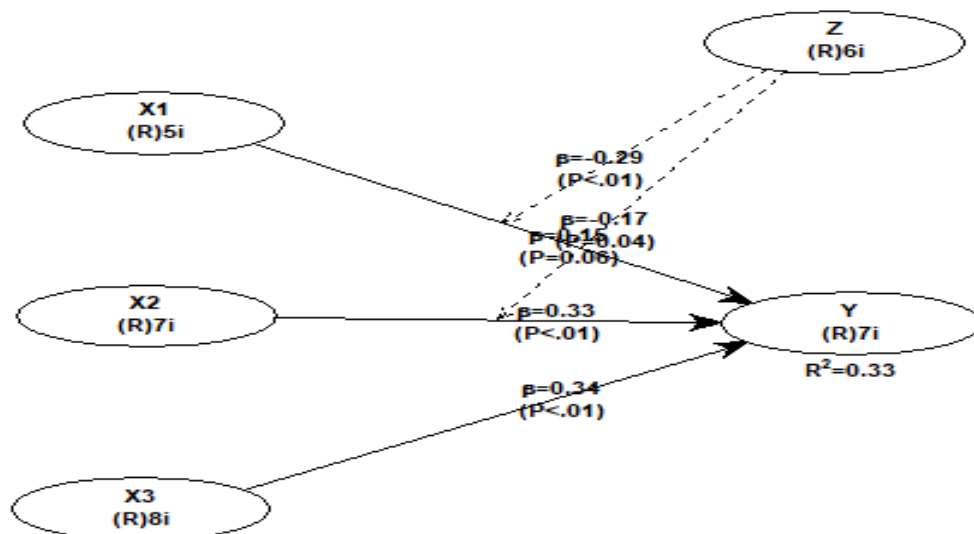

Figure 2. Model Estimation Result

Figure 2 explains that the results of structural capital testing in this study show a figure of 0.333 or 33.3%. Therefore, these results can be said that the independent variable has a moderate effect on the dependent variable. The resulting value means that the variables of tax sanctions, service quality, tax awareness and the application of E-SPT as moderating variables have an influence of 33.3% on taxpayer compliance

Table 4. Hypothesis Testing

Hypothesis	X→Y	Path Coefficient (β)	P-Value	Results
H1	X1 → Y	0.146	0.061	Rejected
H2	X2 → Y	0.327	<0.001	Accepted
H3	X3 → Y	0.336	<0.001	Accepted
H4	Z*X1 → Y	-0.291	<0.001	Accepted
H5	Z*X2 → Y	-0.169	0.036	Accepted

Hypothesis 1 :

Table 4 shows that hypothesis 1 has a Path Coefficient Value (β) of 0.146 and a P-Value of 0.061. This value can illustrate that the tax penalty variable (X1) has a positive and insignificant effect. Therefore, it can be proven that tax sanctions do not affect the level of compliance of individual taxpayers at the Bojonegoro Primary Tax Service Office.

Hypothesis 2 :

Based on table 4 it is known that hypothesis 2 has a Path Coefficient Value (β) of 0.327 and a P-Value of <0.001. This value can illustrate that the service quality variable (X2) has a positive and significant influence. Therefore, it can be proven that the higher the quality of service provided, the higher the compliance of individual taxpayers at the Bojonegoro Primary Tax Service Office.

Hypothesis 3 :

Based on table 4 it is shown that hypothesis 3 has a Path Coefficient Value (β) of 0.336 and a P-Value of <0.001. This value can illustrate that the tax awareness variable (X1) has a positive and significant influence. Therefore, it can be proven that the higher the awareness of the taxpayer, the higher the compliance of individual taxpayers at the Bojonegoro Pratama Tax Service Office.

Hypothesis 4 :

Table 4 describes that hypothesis 4 has a value of Path Coefficient (β) -0.291 and a P-Value of <0.001. This value can illustrate that the implementation of the E-SPT variable can moderate the relationship

between the variables of tax sanctions on taxpayer compliance.

Hypothesis 5 :

Based on table 4 it is revealed that hypothesis 5 has a value of Path Coefficient (β) -0.169 and a P-Value of 0.036. This value can illustrate that the E-SPT implementation variable can moderate the relationship between service quality variables on taxpayer compliance. Therefore, it can be proven that the better the implementation of the E-SPT and the quality of service, the higher the level of taxpayer compliance

CONCLUSION

The study findings reveal that only tax sanctions have no effect on taxpayer compliance. As for other factors such as service quality and tax awareness proven empirically to increase taxpayer compliance. Other findings describe that the E-SPT application can moderate the relationship between tax sanctions and taxpayer compliance. The E-SPT application can also moderate the relationship between service quality variables on taxpayer compliance.

Suggestions for further research related to variables and research samples. Future research can add independent variables that can affect taxpayer compliance. In addition, further research can increase the number of respondents in different districts.

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