The Effect of E-System Modernization, Self Efficacy and Digital Literacy Capabilities on Taxpayer Compliance

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Abstract. This study aims to determine and examine the factors that influence taxpayer compliance. The research was conducted on Individual Taxpayers of the Kalideres Primary Tax Service Office. In this study using quantitative methods and primary data collection by distributing questionnaires to 100 respondents, using multiple linear regression tests with SPSS version 23. The results of this study are the e-system represented by e-registration has a significant effect on taxpayer compliance. Meanwhile, e-filling has no effect on taxpayer compliance. While self efficacy affects taxpayer compliance and digital literacy capabilities have no effect on taxpayer compliance.

1 Introduction

Taxes are crucial for the sustainability of a country and comprise direct and indirect taxes, with income tax being a direct tax and Value Added Tax, Import Duty Tax, and Export Tax being indirect taxes. The growth of income tax value has fluctuated over the past five years, with a decline in 2019-2020 due to the impact of Covid-19 [9]. The Covid-19 pandemic has caused difficulties in various sectors, including the financial well-being of individuals and the revenue of nations due to high mortality rates and widespread layoffs caused by the virus outbreak. The pandemic has caused such limited interaction that at that time humans relied heavily on technology in almost everything. Governments benefit from tax systems that have been created such as the e-system. It’s so easy in the urgency of the pandemic that people can still be helped in fulfilling their liability reports.

In this case, the Directorate General of Taxes continues to update the tax system by improving service quality and has issued tax e-systems such as e-Registration and e-Filing [19]. If a tax e-system makes it simpler for taxpayers to facilitate, compute, pay, and report taxes, then the state may get more money from taxes [18]. Tax compliance is compliance with tax obligations that can increase native incomes [1].

Figure 1 below shows that in the study the authors took samples at KPP Pratama Kalideres, West Jakarta. Attached is data for the last five years that the public has remained compliant in fulfilling tax obligations over the past five years.

The taxpayer compliance ratio is increasing due to the e-system that facilitates reporting of annual tax returns. This is also supported by a good understanding of the internet and electronic systems created by the government can increase public self efficacy and taxpayer awareness and compliance in calculating and reporting taxes.

![Figure 1. Acceptance of Individual Annual Tax Return](image)

In this study it can be concluded that based on the ratio of taxpayer compliance at the Kalideres Primary Tax Service Office shows increasing results, which means that the community of the Kalideres Primary Tax Service Office is not too affected in terms of tax reporting, because the e-system can make it easier to report taxation in conditions that cannot be predicted (covid).

This convenience is supported by the ability of digital literacy in terms of internet understanding which is very significant and useful to support the e-system. This is also supported by a high level of self efficacy in the form of awareness and responsibility from the community, which has a positive impact on tax reporting.

The taxpayer compliance ratio is increasing due to the e-system that facilitates tax reporting, supported by digital literacy skills and a high level of community self efficacy. Previously, research was conducted by who conducted

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research with the title "Implementation of Taxation e-System and Taxpayer Compliance with Moderated Understanding of Technology Development" [23].

The above variables are success factors in this study, so that this research is useful for authors, readers and researchers who will conduct research in the same field.

1.1 Problem Formulation

Based on this background, the research problems that will be formulated in this study include:

A. How does the e-system affect taxpayer compliance?
B. How does self-efficacy affect taxpayer compliance?
C. How digital literacy capabilities affect taxpayer compliance?

1.2 Research Contribution

This research is expected to contribute to various parties, such as for the government, it is hoped that the findings of this research are beneficial for providing information on the limitations of the tax e-system that can hinder tax reporting performance and are expected to provide maximum education to the public. For academics, it is hoped that the results of this study are useful for adding insight and knowledge about the effect of e-system, self-efficacy and digital literacy skills on taxpayer compliance. For Individual Taxpayers, it is hoped that the results of this study can help increase taxpayer awareness in fulfilling their obligations to report taxes so as to increase taxpayer compliance. For further researchers, it is hoped that the results of this study can provide references that can be used as a reference for further research on the e-system, self-efficacy and digital literacy skills on taxpayer compliance.

1.3 Novelty of Research

In Indonesia, research on the effect of increasing taxpayer compliance is still limited to the factors that influence it, this is what encourages researchers to conduct further research by developing factors and results from several previous studies. The difference in this study with previous research is in the factors that influence the increase in taxpayer compliance which lies in the independent variables using the e-system, self-efficacy and digital literacy skills. In addition, there are differences in the research subjects, namely Individual Taxpayers registered at the Kalideres Primary Tax Service Office and the object of research, namely at the Kalideres Primary Tax Service Office. So this study aims to differentiate the factors that influence taxpayer compliance.

2 Literature Review

2.1 Theory Attribution

According to [8] define attribution theory as a theory of how a person knows a cause. Attribution theory is one of the theories that can explain what determines an event, answer the question why, especially if it is related to explaining the behavior of each individual. Based on this explanation, attribution theory can be related to the context of taxation, for example in terms of mapping what factors cause taxpayer compliance such as e-system factors, self-efficacy and digital literacy capabilities. The rationale behind selecting this idea is that taxpayers' willingness to report their annual tax return is related to the taxpayer's perception in making an assessment of the tax itself. A person's perception of making a judgment about something is strongly influenced by the internal and external conditions of that person. So attribution theory is very relevant to explain this intention.

2.2 Theory of Planned Behavior (TPB)

Theory of Planned Behavior (TPB) is a development of Theory of Reasoned Action (TRA). Theory of Reasoned Action (TRA) described by [27] asserts that two primary factors—attitude toward behavior and subjective norms—are what shape a person's purpose toward behavior, then developed by [28] in TPB which added one more factor, namely perceived behavioral control. According to [29] Theory of Planned Behavior (TPB) explains that taxpayer non-compliance behavior is strongly influenced by attitude variables, subjective norms, and perceived behavioral control. In this theory, the relationship between Theory of Planned Behavior (TPB) and taxpayer compliance is that attitude towards behavior is the most important thing for taxpayers, where taxpayers must comply with applicable tax regulations in Indonesia. The reason for choosing this theory is that this obedient attitude can make taxpayers pay taxes according to the income they get, this is a positive thing where taxpayers pay taxes to the state.

2.3 E-System

E-system or tax technology is a tool that allows taxpayers to submit reports mandatory contributions to the government or state in connection with income, ownership, purchase price of goods, and so on. The tax technology used in this study includes e-Registration, e-SPT, and e-Filing [16]. e-Registration is a system for registering new taxpayers who want to get a Taxpayer Identification Number, making changes to taxpayer data, and or confirming and revoking taxable entrepreneur recognition through a system that is directly connected online with the Directorate General of Taxes. e-Filing is a means of submitting annual tax returns. notice letter or submitting the notice of extension of Annual notice letter electronically which is done in real time online using the website of the Directorate General of Taxes or Application Service Provider (ASP) as regulated in the Regulation of the Director General of Taxes Number PER-48/PJ/2011 concerning the Second Amendment to the Regulation of the Director General of Taxes Number PER-19/PJ/2009 concerning Procedures for Receiving and Processing Annual Returns dated December 30, 2011. In order to increase tax revenue, the government took steps, namely by modernizing the tax administration
system into an e-system. Therefore, the Directorate General of Taxes in order to make it easier for taxpayers to report taxes, the government issues an e-system using information technology that also follows technological advances.

2.4 Self Efficacy

Self efficacy is the belief in one's own ability to achieve and fulfill desired goals. According to [30], this internal factor can affect a person's way of thinking, motivation, and action. According to [35] defines self efficacy as a person's belief to succeed in making actions and decisions, as well as completing the tasks at hand to achieve the expected results. According to [37] added that people with high self efficacy that is, people who believe that they can do well difficult tasks as something that must be mastered is not something that should be avoided. If taxpayers are given encouragement by their social environment to comply with their tax obligations, this social persuasion can increase their confidence to solve problems in taxation, and will have an impact on taxpayer compliance. Self efficacy has a positive influence on taxpayer compliance.

2.5 Digital Literacy Capabilities

According to D.E Conner in [34], the internet is a computer-based global information system. The internet is a network of interconnected computers. According to [6] the internet is also known as an information source, which means storing information. Information is available everywhere in daily life, including at home, in places of worship, in schools, and in libraries [32]. The internet is important in everyday life, and the information available on the internet is quite useful and required by people. The internet is also a source of life knowledge. Taxpayers will find it easier to understand the rules and regulations governing taxation, and this information will be extremely beneficial to taxpayers. [10]. The internet makes it faster to access in its use. Anytime, wherever, taxpayers can file tax returns. The internet makes it quick to access a wide range of knowledge, information, and other interests. For instance, accessing e-Filing and receiving verification will be made simpler and faster for taxpayers thanks to the internet.

2.6 Taxpayer Compliance

According to [16], tax compliance can be seen from how to fulfill all tax obligations. This is the action of taxpayers in fulfilling their tax obligations in accordance with the provisions of the tax laws and regulations in force in a country. Tax compliance can be identified through several aspects, such as registration, depositing tax returns, calculating and paying taxes payable, and reporting and paying arrears. Taxpayers who fulfill material compliance in filling out the Annual Income Tax Return are taxpayers who fill out honestly, properly and correctly the tax return in accordance with the provisions in the Income Tax Law. The most important measure of the level of taxpayer compliance is known from whether the taxpayer has submitted his tax return or not, be it an annual tax return or periodic tax return. This is the most important measure because the submission of tax returns by taxpayers means that taxpayers have made tax payments in accordance with the law.

2.7 Hypothesis Development

The taxation e-System is a modernization of taxation that utilizes information technology to facilitate taxpayers in fulfilling their tax obligations [19]. This system consists of e-registration, e-filing, e-billing, and e-SPT. The research results show that the implementation of information technology has a positive and significant effect on taxpayer compliance, moderated by technology utilization [6]. E-registration allows taxpayers to register themselves as taxpayers without having to visit the Tax Service Office where they are domiciled. These research findings support previous studies that show similar results, which is the significant impact of E-Filling System implementation on taxpayer compliance [24].

H1 = e-system has a significant effect on taxpayer compliance

Self efficacy is a person's self-belief about his abilities that can influence him in carrying out a certain action, through the achievement of personal performance, learning activities, social interactions, and the physiological state of the person [16]. According to [17] Self efficacy is one of the internal factors that can affect taxpayer compliance. According to [30], self efficacy is the belief in one's own ability to control and perform the actions needed to achieve and fulfill the desired goals. According to [35], self efficacy is a belief in one's own ability to succeed in all actions and decisions and complete the necessary tasks so that the expected results can be achieved. According to [37] people with high self efficacy, namely, people who believe that they can do well with difficult tasks as something that must be mastered not something to be avoided, this can motivate themselves and indicate that they have the ability to fulfill their tax obligations.

H2 = Self Efficacy has a significant effect on Taxpayer Compliance

Digital literacy capabilities that have indicators of understanding or understanding of the internet can affect the improvement of taxpayer compliance. The internet is a resource for life-long learning as well [12]. Information technology that continues to develop is very influential in making and processing data faster. [24]. This is in accordance with research [33] which supports Fritz Heider's Attribution Theory in [31]. Providing online services will form a positive perception for Individual Taxpayer because the fulfillment of tax obligations will be carried out better [21].

H3 = Digital Literacy Capabilities has a significant effect on Taxpayer Compliance

3 Methodology

3.1 Data Types and Sources

This study uses primary data with quantitative methods, namely through questionnaires given to respondents. The
data source used is individual taxpayers registered at Kalideres Primary Tax Service Office. In this study, the dependent variable is taxpayer compliance, which can be influenced by three independent variables, namely e-system, self efficacy, and digital literacy capabilities.

3.2 Sample Collection Method
Sample is a portion or several people in a population from whom data will be taken to help collect data in this study [7]. The sample collection used in this study uses a questionnaire method which will be given to respondents of Individual Taxpayers and Corporate Taxpayers registered at Kalideres Primary Tax Service Office.

The total population of individual taxpayers at Kalideres Primary Tax Service Office in 2021 is 51,815 people. So, the total number of individual taxpayers and corporate taxpayers registered at Kalideres Primary Tax Service Office is 51,815 taxpayers, based on this data, the number of samples taken in this study will be calculated using the Slovin formula as follows according to [15].

\[
\begin{align*}
\text{n} &= \frac{N}{1 + N \times \varepsilon^2} \\
&= \frac{51,815}{1 + 51,815 \times (0.1)^2} \\
&= 99.80
\end{align*}
\]

3.3 Data Analysis Method

3.3.1 Quantitative Analysis

3.3.1.1 Validity Test
Valid according to [26] means that the instrument used can quantify what has to be quantified. When the questions on a questionnaire are able to expose information that will be measured by the questionnaire, it is considered to be valid. The calculated r value for each item is displayed in the Cronbach Alpha output display in the (Corrected Item-Total Correlation) column. The significance test is performed by comparing the calculated r value with the r table for degree of freedom (df) = n2, where n is the number of samples). If r count is greater than r table and the value is positive, then the item or question or indicator is declared valid.

3.3.1.2 Reliability Test
Reliability test is the measurement of the stability of a measuring instrument in assessing an event. The higher reliability of the measuring instrument, the more stable it is considered. Reliability testing in this study utilizes the statistical test Cronbach's Alpha (α) using the computer program SPSS version 23. A construct or variable is considered reliable if it yields a Cronbach's Alpha value greater than 0.70 [26].

3.3.2 Descriptive Analysis
Descriptive statistics are statistics that function to describe or provide an overview of the object under study using raw sample or population data without analyzing and drawing generalizable conclusions.

3.3.3 Multiple Linear Regression Analysis
The analysis used to determine the degree of a link between two or more variables also reveals the direction of the relationship between the dependent and independent variables [26]. The data analysis technique used in this study is multiple linear regression technique because this technique is useful for detecting the effect of independent variables on the dependent variable.

3.3.4 Classical Assumption Test
Classical assumption testing is used to test the feasibility of the data used in the study [5]. This test is carried out to determine whether the results of the regression analysis at hand are normally distributed, free from symptoms of multicollinearity, heteroscedasticity, and autocorrelation.

3.3.5 Normality Test
The normality test aims to examine whether, in a regression model, both the dependent and independent variables have a normal or close-to-normal distribution of data. This research looked at, graphical analysis and statistical analysis are used to test for normality [5].

3.3.6 Multicollinearity Test
The multicollinearity test determines if all or some of the independent variables have a perfect linear relationship. To determine whether the regression model identified a correlation between the independent variables, the multicollinearity test is used. There shouldn't be any association between the independent variables in a suitable regression model [4]. Multicollinearity can also be seen from the Tolerance value (TOL) and the VIF (Variance Inflation Factor) method. The TOL value is the opposite of VIF, TOL is the amount of variation from one independent variable that is not explained by other independent variables. Meanwhile, VIF explains the degree of an independent variable that is explained by other variables. As a basis for decision making:

1. If the tolerance value ≥ 0.10 and the VIF value ≤ 10, it can be concluded that there is no multicollinearity between the independent variables in the regression model.
2. If the tolerance value ≤ 0.10 and the VIF value ≥ 10, it can be concluded that there is multicollinearity between the independent variables in the regression model.

3.3.7 Hypothesis Test

3.3.7.1 Simultaneous Regression Test (F Statistical Test)
The F statistical test basically shows whether all the independent variables included in the model have a simultaneous influence on the dependent variable [4].

\[ F \]
The test is performed at a 0.05 (or 5%) level of significance. The conditions for accepting or rejecting a hypothesis are as follows:

a) The hypothesis is accepted if the significant value is greater than 0.05 (the regression coefficient is not significant). This suggests that the three independent factors do not have a meaningful influence on the dependent variable at the same time.

b) The hypothesis is rejected if the significant value is less than 0.05 (significant regression coefficient). This suggests that the three independent factors have a significant influence on the dependent variable at the same time.

3.3.7.2 Partial Regression Test (t Statistical Test)

The t statistical test basically shows how far the influence of one independent variable individually in explaining the dependent variable [5]. The test is carried out using a

Based on the results in Table 1, it shows that N or the number used in this study is 100. The total variables used in this study are 3 independent variables and 1 dependent variable.

4.2 Validity Test

<table>
<thead>
<tr>
<th>Item</th>
<th>rcount</th>
<th>rtable</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>E-registration</td>
<td>0.624</td>
<td>0.195</td>
<td>Valid</td>
</tr>
<tr>
<td>E-filling</td>
<td>0.467</td>
<td>0.195</td>
<td>Valid</td>
</tr>
<tr>
<td>X1.3</td>
<td>0.520</td>
<td>0.195</td>
<td>Valid</td>
</tr>
<tr>
<td>X1.4</td>
<td>0.470</td>
<td>0.195</td>
<td>Valid</td>
</tr>
<tr>
<td>X1.5</td>
<td>0.577</td>
<td>0.195</td>
<td>Valid</td>
</tr>
<tr>
<td>X1.6</td>
<td>0.428</td>
<td>0.195</td>
<td>Valid</td>
</tr>
</tbody>
</table>

Based on Table 2, Table 3, Table 4, and Table 5 it is known that all rcount values are greater than rtable, meaning that the dimensions of e-system, self-efficacy and digital literacy skills on taxpayer compliance have valid values, so the item statement indicators on the questionnaire are feasible. used as a data collection tool in research.

4.3 Reability Test

<table>
<thead>
<tr>
<th>No</th>
<th>Item</th>
<th>rcount</th>
<th>rtable</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>E-registration</td>
<td>0.690</td>
<td>&gt; 0.6</td>
<td>Consistent</td>
</tr>
<tr>
<td>2</td>
<td>E-filling</td>
<td>0.712</td>
<td>&gt; 0.6</td>
<td>Consistent</td>
</tr>
<tr>
<td>3</td>
<td>Self Efficacy</td>
<td>0.754</td>
<td>&gt; 0.6</td>
<td>Consistent</td>
</tr>
<tr>
<td>4</td>
<td>Digital Literacy Capabilities</td>
<td>0.712</td>
<td>&gt; 0.6</td>
<td>Consistent</td>
</tr>
</tbody>
</table>

From Table 6, it can be seen that the research variables are reliable or consistent. thus, in this study the level of consistency of the questionnaire used in this study is reliable.

4.4 Normality Test

The normality test is used to determine whether or not the variable data is regularly distributed. The normality test in this study used the Kolmogorov-Smirnov statistical test. Decision making regarding normality is as follows:

Based on Table 2, Table 3, Table 4, and Table 5 it is known that all rcount values are greater than rtable, meaning that the dimensions of e-system, self-efficacy and digital literacy skills on taxpayer compliance have valid values, so the item statement indicators on the questionnaire are feasible. used as a data collection tool in research.
a. If Asymp. Sig. <0.05 then the data distribution is not normal.
b. If Asymp. Sig. >0.05 then the data distribution is normal.

Table 7. Normality Test

<table>
<thead>
<tr>
<th>Normal Parameters</th>
<th>Mean</th>
<th>Std. Deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Normal Parameters</td>
<td>.0000000</td>
<td>1.42132337</td>
</tr>
<tr>
<td>Most Extreme Differences</td>
<td>Absolute</td>
<td>.078</td>
</tr>
<tr>
<td>Positive</td>
<td>.042</td>
<td></td>
</tr>
<tr>
<td>Negative</td>
<td>-.078</td>
<td></td>
</tr>
<tr>
<td>Test Statistic</td>
<td>.078</td>
<td></td>
</tr>
<tr>
<td>Asymp. Sig. (2-tailed)</td>
<td>.139</td>
<td></td>
</tr>
</tbody>
</table>

Based on Table 7, the normality test results in it shows that this study is normally distributed, as indicated by the Asymp. Sig (2-tailed) of 0.139 which is greater than the research significance level of 5% (0.05).

Figure 2. Normal P-P Plot of Regression Standardized Residual

Figure 2 shows the results that the points spread around the diagonal line and follow the direction of the diagonal line, which means that the data is normally distributed and the regression model meets the normality assumption.

From Figure 3, it can be concluded that the regression graph follows the shape of a normal distribution with a histogram shape that is almost the same as a bell shape which indicates that the data is normally distributed.

4.5 Multicollinearity Test

The multicollinearity test can be seen from the tolerance value which must be greater than 0.1, or; the variance inflation factor (VIF) value which is smaller than 10.

Table 8. Multicollinearity Test Results

<table>
<thead>
<tr>
<th>Coefficients*</th>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig</th>
<th>Collinearity Statistics</th>
</tr>
</thead>
<tbody>
<tr>
<td>B</td>
<td></td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
<td></td>
<td>Tolerance</td>
</tr>
<tr>
<td>(Constant)</td>
<td>2.799</td>
<td>1.660</td>
<td>1.686</td>
<td>.095</td>
<td></td>
<td></td>
</tr>
<tr>
<td>E-registration</td>
<td>.351</td>
<td>.143</td>
<td>.269</td>
<td>2.461</td>
<td>.016</td>
<td>5.48</td>
</tr>
<tr>
<td>E-filling</td>
<td>.124</td>
<td>.137</td>
<td>.095</td>
<td>.902</td>
<td>.369</td>
<td>2.93</td>
</tr>
<tr>
<td>Self efficacy</td>
<td>.252</td>
<td>.061</td>
<td>.373</td>
<td>4.169</td>
<td>.000</td>
<td>8.17</td>
</tr>
<tr>
<td>Digital Literacy</td>
<td>.069</td>
<td>.114</td>
<td>.058</td>
<td>1.607</td>
<td>.545</td>
<td>.726</td>
</tr>
</tbody>
</table>

From the Table 8, the tolerance value for the e-system variable consisting of e-registration is 0.548, e-filling is 0.593, self efficacy is 0.817 and digital literacy skills are 0.726. Likewise, the VIF value for the e-system variable consisting of e-registration is 1.823, e-filling is 1.687, self efficacy is 1.223 and digital literacy skills are 1.377. The tolerance value of the three variables shows tolerance ≥ 0.10 and VIF value ≤ 10, so it can be concluded that the three variables are free from multicollinearity problems, which means there is no correlation between the independent variables and it is stated that the multicollinearity test is fulfilled.

4.6 Linearity Test

The linearity test aims to determine whether the e-system variables consisting of e-registraion and e-filling, self efficacy and digital literacy skills have a significant linear relationship or not to taxpayer compliance. Good data should have a linear relationship between variable (X) and variable (Y).

The decision basis for the Linearity Test is:
a. If the significant value on linearity > 0.05 then the relationship between two variables is linear.
b. If the significant value on linearity <0.05 then the relationship between the two variables is not linear.

Based on the Table 9, a significant value of 0.450 is produced; because the significant value is more than 0.05, it can be stated that the e-registration variable and the taxpayer compliance variable have a significant linear connection.
Table 9. Linearity Test Results of E-registration on Taxpayer Compliance

<table>
<thead>
<tr>
<th>ANOVA Table</th>
<th>Sum of Squares</th>
<th>df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>2266.646</td>
<td>5</td>
<td>453.32</td>
<td>23.1</td>
<td>.000</td>
</tr>
<tr>
<td>* E-registration Linearity</td>
<td>2193.744</td>
<td>1</td>
<td>2193.7</td>
<td>111.1</td>
<td>.000</td>
</tr>
<tr>
<td>Gr Deviation from Linearity</td>
<td>72.902</td>
<td>4</td>
<td>18.226</td>
<td>.930</td>
<td>.450</td>
</tr>
<tr>
<td>Within Groups</td>
<td>1841.914</td>
<td>94</td>
<td>19.595</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>4108.560</td>
<td>99</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Table 10. Linearity Test Results of E-filling on Taxpayer Compliance

<table>
<thead>
<tr>
<th>ANOVA Table</th>
<th>Sum of Squares</th>
<th>df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>1921.469</td>
<td>5</td>
<td>384.29</td>
<td>16.5</td>
<td>.000</td>
</tr>
<tr>
<td>* E-filling Linearity</td>
<td>1842.336</td>
<td>1</td>
<td>1842.3</td>
<td>79.1</td>
<td>.000</td>
</tr>
<tr>
<td>Gr Deviation from Linearity</td>
<td>79.133</td>
<td>4</td>
<td>19.78</td>
<td>.850</td>
<td>.497</td>
</tr>
<tr>
<td>Within Groups</td>
<td>2187.091</td>
<td>94</td>
<td>23.264</td>
<td>7</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>4108.560</td>
<td>99</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Based on Table 10, because the significant value is more than 0.05 and is based on the aforementioned table, it can be concluded that there is a substantial linear relationship between the e-filling variable and the taxpayer compliance variable. The significant value obtained is 0.497.

Table 11. Linearity Test Results Self efficacy on taxpayer compliance

<table>
<thead>
<tr>
<th>ANOVA Table</th>
<th>Sum of Squares</th>
<th>df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>2928.993</td>
<td>11</td>
<td>266.28</td>
<td>19.8</td>
<td>.000</td>
</tr>
<tr>
<td>* Total Linearity</td>
<td>2517.972</td>
<td>1</td>
<td>2517.9</td>
<td>187.9</td>
<td>.000</td>
</tr>
<tr>
<td>Gr Deviation from Linearity</td>
<td>411.021</td>
<td>10</td>
<td>41.102</td>
<td>3.06</td>
<td>.002</td>
</tr>
<tr>
<td>Within Groups</td>
<td>1179.567</td>
<td>88</td>
<td>13.404</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>4108.560</td>
<td>99</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Based on the Table 11, a significant value of 0.002 is produced; because this value is less than 0.05, it may be stated that there is no significant linear relationship between the self efficacy variable and the taxpayer compliance variable.

Table 12. Linearity Test Results of Digital Literacy Capability on Taxpayer Compliance

<table>
<thead>
<tr>
<th>ANOVA Table</th>
<th>Sum of Squares</th>
<th>df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>2494.509</td>
<td>7</td>
<td>356.358</td>
<td>20</td>
<td>.000</td>
</tr>
<tr>
<td>* Total Linearity</td>
<td>2408.509</td>
<td>1</td>
<td>2408.5</td>
<td>137.2</td>
<td>.000</td>
</tr>
<tr>
<td>Gr Deviation from Linearity</td>
<td>86.000</td>
<td>6</td>
<td>14.333</td>
<td>81.5</td>
<td>.55</td>
</tr>
<tr>
<td>Within Groups</td>
<td>1614.051</td>
<td>92</td>
<td>17.544</td>
<td>7</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>4108.560</td>
<td>99</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Based on Table 12, a significant value of 0.559 is obtained, because the significant value is smaller than 0.05, it can be concluded that there is a significant linear relationship between the digital literacy ability variable and the taxpayer compliance variable.

4.7 Heteroscedasticity Test

By looking at Figure 4 on the Scatterplot graph as shown, the points are spread randomly and are located both above and below the Y-axis value which has a value of 0. This indicates that the regression model has no heteroscedasticity. This shows that the regression model does not have heteroscedasticity.

4.8 Multiple Linear Test

In partial testing, each independent variable data is tested against the dependent variable. The criteria for partial testing of variables are:

- If the Significance of variable x > 0.05: Ho is accepted, Ha is rejected.
- If the Significance of variable x < 0.05: Ho is rejected, Ha is accepted.

From the Table 13, it can be seen that e-registration and self efficacy have results <0.05, which means Ha is accepted or has a significant effect on taxpayer compliance. Meanwhile, e-filling and digital literacy capabilities have a value greater than 0.05, which means Ho is accepted or has no significant effect on taxpayer compliance.
Table 13. Multiple Linear Regression Test Results

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
<th>Conclusion</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Constant)</td>
<td>2.79</td>
<td>1.66</td>
<td>1.68</td>
<td>.095</td>
<td>Ha accepted</td>
</tr>
<tr>
<td>E-registration</td>
<td>.351</td>
<td>.143</td>
<td>.269</td>
<td>.016</td>
<td>Ho accepted</td>
</tr>
<tr>
<td>E-filling</td>
<td>.124</td>
<td>.061</td>
<td>.095</td>
<td>.902</td>
<td>Ho accepted</td>
</tr>
<tr>
<td>Self efficacy</td>
<td>.252</td>
<td>.061</td>
<td>.373</td>
<td>.000</td>
<td>Ha accepted</td>
</tr>
<tr>
<td>Digital Literacy Capabilities</td>
<td>.069</td>
<td>.114</td>
<td>.058</td>
<td>.545</td>
<td>Ho accepted</td>
</tr>
</tbody>
</table>

4.9 Discussion

4.9.1 Effect of E-system on Taxpayer Compliance

From the results of the research above, the results in this study mean that e-registration has a significant effect on taxpayer compliance. This is supported in the phenomenon of the last five years, the needs of the community have been well met by the existence of e-registration in terms of individual taxpayer registration. Especially since the existence of covid makes it easier for taxpayers to make taxpayer identification number online can be fulfilled. This is in accordance with the data attached in Figure 5 which states that an increase in individual taxpayers is recorded every year.

![Figure 5. Registered individual taxpayer.](image)

This is in line with [17] that e-registration has an impact on tax compliance. In other words, the better the implementation of e-Registration, it will increase taxpayer compliance. Meanwhile, e-filling from the results of this study has a probability value of 0.369, the result is> 0.05, in this case e-filling reporting should be an indicator that affects taxpayer compliance. Because the more people who use e-filling, the more people are aware of reporting their tax use. This means that in the last five years individual taxpayers have been quite good at utilizing e-filling or during these five years there are still many taxpayers who have not registered or have just registered but not reported. So that e-filling in this study has no effect on taxpayer compliance.

This is in accordance with the data attached in Figure 6 that with an increase in registered individual taxpayers, the individual taxpayer's annual SPT receipts are only fulfilled 25-50% each year.

![Figure 6. Acceptance of Individual Annual Tax Return](image)

This is certainly an important concern where the government must find ways to increase public awareness to report their annual tax return. In addition, the government must show the impression that the state gets feed back from the results of individual taxpayer tax reporting. So that the use of e-filling increases along with the high level of public awareness and makes it voluntary in reporting their taxes.

E-filling has no effect is not in line with research [36], namely where this study supports the theory of compliance theory, where individuals who are the sample of this study respond sufficiently to changes in tax provisions in the context of technology-based tax reform and modernization and are able to improve taxpayer compliance, where this finding is evidenced by the good perception of respondents in the context of taxpayer compliance, tax return reporting, calculating income and tax payable even though the results are statistically insignificant.

4.10.1 Effect of Self Efficacy on Taxpayer Compliance

From the research results above, the probability value generated by Self efficacy is 0.000 or can be interpreted as smaller than <0.05, then self efficacy in this study has a significant effect on taxpayer compliance. This means that the Kalideres Primary Tax Service Office individual taxpayer already has a high level of awareness, intention and overcomes obstacles in reporting his taxes. So that this affects the taxpayer compliance ratio.

This is consistent with analysis by [14] proving that taxpayer compliance, especially individuals, is driven by self efficacy or belief in one's own ability to obey the tax provisions, which means that when the level of self efficacy of a taxpayer is high, it will also encourage the taxpayer's obedient attitude to carry out his tax obligations.
4.9.3 The Effect of Digital Literacy Capabilities on Taxpayer Compliance

From the research results above, the probability value generated from the results of this study has a chance of 0.545, producing a result of > 0.05. In this research, it means that the high level of positive awareness generated by the community is not enough if the digital literacy skills or internet understanding of the community around the Kalideres Primary Tax Service Office still has no effect on taxpayer compliance. This can be caused by a lack of information or government education regarding the use, benefits and convenience of tax software. As well as the limited socialization of tax regulations by the Directorate General of Taxes which often changes and is convoluted and the system that often errors when approaching the deadline when individual taxpayers want to report their taxes. This can be one of the obstacles that affect taxpayer compliance. Thus, the Directorate General of Taxes is expected to build a better system so that it can overcome the crowded system at the deadline.

This is in line with research [36] that the above conclusions demonstrate that the use of the e-filling system for taxpayer compliance must be supported by all stakeholders such as taxpayers both individuals and entities, regulators, government, service vendors, and related agencies in order to further improve taxpayer compliance at the Kalideres Primary Tax Service Office.

5 Conclusion

The results of this study indicate that each independent variable has an influence and has no effect on the dependent variable, namely taxpayer compliance. Where the e-system, one of which is e-registration, has a significant effect on taxpayer compliance, it means that e-registration causes the needs of the community to be well met in terms of online taxation systemization. Especially since the existence of covid makes it easier for taxpayers to make taxpayer identification number online can be fulfilled. Meanwhile, e-filling has no effect on taxpayer compliance because the more people who use e-filling, the more people are aware of reporting their tax use. This means that in the last five years individual taxpayers have been quite good at utilizing e-filling or during these five years there are still many taxpayers who have not registered or have just registered but not reported. So that e-filling in this study has no effect on taxpayer compliance.

While self-efficacy affects taxpayer compliance, this means that individual taxpayers at Kalideres Primary Tax Service Office already have a high level of awareness, intention, and overcome obstacles in reporting their taxes. Digital literacy capabilities have no effect on taxpayer compliance because the high level of positive awareness generated by the community is not enough if the digital literacy skills or internet understanding of the community around the Kalideres Primary Tax Service Office still does not affect taxpayer compliance. This can be caused by a lack of government information or education regarding usage. This shows that there is a correlation between variables and influence each other.

This study also still has limitations, one of which is the limited number of respondents, this makes this research still unable to describe the actual situation. For further research, it is hoped that it can develop research using other variables and using moderating or intervening variables and using other factors that have different characteristics such as periods, phenomena and different test tools such as smartpls or amos.

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