THE INFLUENCE OF TAXPAYER AWARENESS, TAX SANCTIONS, AND THE IMPLEMENTATION OF THE E-FILLING SYSTEM ON TAXPAYER COMPLIANCE IN MICRO, SMALL, AND MEDIUM ENTERPRISES

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ABSTRACT

The objective of this research is to examine the influence of taxpayer awareness, tax sanction, and the implementation of the e-filling system on taxpayer compliance in micro, small and medium Enterprises (MSMEs). The population is all MSMEs taxpayers in DKI Jakarta. The sample was 160 MSMEs taxpayers in DKI Jakarta. The sample selection technique in this research used a questionnaire media which was then distributed using Google Form media and used a convenience sampling method sampling technique. Data was obtained using the multiple linear regression analysis method on SmartPLS 4 Software. The results of this study show that taxpayer awareness has no influence on MSMEs taxpayer compliance, whereas through tax sanctions and the implementation of the E-Filling system it could influence MSMEs taxpayer compliance.

Keywords: Taxpayer awareness, tax sanction, implementation of the e-filling system, taxpayer compliance, MSMEs

1. INTRODUCTION

Indonesia as a developing country has development plans for all aspects of its people's lives. Planning is a target to make it easier for development goals to be achieved. Indonesia itself has several development plans, including medium-term planning and long-term planning. One example of long-term planning is national development. National development is development that takes place continuously and sustainably which aims to improve the welfare of society. National development will run smoothly if a country has adequate financial resources. These funds can be obtained from various sources, one of which is taxes.

Tax is a mandatory contribution to the state owed by individuals or entities that is coercive based on law, without receiving direct compensation and is used for state needs for the greatest prosperity of the people (Law Number 6 of 1983). Taxes are used as an element for people's prosperity, which here means that taxes do not receive direct rewards and are used for state needs. Tax collection in Indonesia has a basis regulated in the 1945 Law Amendment to article 23A "taxes and other levies that are coercive for state needs shall be regulated by law." (Directorate General of Taxes, 2016). Currently, taxes are the mainstay of revenue which is used for public purposes such as carrying out the development of facilities and infrastructure evenly in various regions. Therefore, it can be concluded that without optimal tax revenue, the development process will not run well. Therefore, to optimize tax revenues, an important role is needed from both the government and the taxpayers themselves. Taxpayers are business economic actors who have a certain income (Indrawan and Binekas, 2018).

Micro, Small and Medium Enterprises (MSMEs) are increasing rapidly along with the development of technology, this has had a good impact on the country, because Micro, Small

and Medium Enterprises (MSMEs) have contributed to Gross Domestic Product (GDP) (Suci, 2017). Of course, the increase in the Micro, Small and Medium Enterprises (MSME) sector is expected to be a factor that increases state revenue through the tax sector. High tax revenue is certainly a hope for the government, this can be achieved if people who are also Micro, Small and Medium Enterprises (MSMEs) can have awareness, understand tax sanctions, and use the E-Filling system so that efficiency and effectiveness can be established in reporting tax.

A taxpayer needs to understand that paying taxes is an important thing to do because it can help the state's routine expenditure for national development. Therefore, taxpayer awareness needs to be encouraged to optimize tax payments in Indonesia. According to (Anam, et al, 2018) taxpayer awareness is awareness of the function of taxation as state financing which is very necessary to increase taxpayer compliance. Taxpayer awareness in carrying out their tax obligations is also a form of sincere good faith without any reward (Tulenan et al, 2017). Apart from that, taxpayer awareness is closely related to obligations in paying taxes, because if all taxpayers in a situation have full awareness in the sense of knowing, understanding, and carrying out their tax obligations appropriately and voluntarily, then the self-assessment system will achieve its objectives.

Moreover, the government itself must encourage balance in tax payments through 2 (two) factors. These two factors are internal factors and external factors. In encouraging internal factors, the government must develop awareness of taxpayers and in external factors, the government must enforce strict sanctions against all irregularities or negligence of taxpayers in paying taxes. According to (Mardiasmo, 2016) tax sanctions themselves are a tool that has a preventive nature. So, it can be concluded that another use of this tax sanction is to prevent taxpayers from violating the norms and rules of taxation. Implementing tax sanctions as an external factor can become a useful tool to prevent taxpayers from violating the Tax Law. Thus, by implementing tax sanctions, taxpayer compliance can develop and be implemented better in accordance with the regulations. It is also hoped that the existence of tax sanctions will motivate taxpayers to pay taxes which will indirectly increase state tax revenues. (Indriati, Pardanawati, and Utami, 2022). According to (Solihah, Novitasari, and Khoiriyah, 2021) tax sanctions influence taxpayer compliance, this is also in line with research according to (Siamena, Sabijono, and Warongan, 2017) which states that tax sanctions influence taxpayer compliance.

Apart from providing encouragement in internal and external factors to create taxpayer compliance in paying taxes. The government also continues to develop its tax services. One way to improve tax services for the public is by providing electronic facilities that can increase efficiency so that tax compliance can be achieved. This electronic service is an E-Filling system. With the convenience of the E-Filling system, which can be sent anytime and anywhere, taxpayers indirectly do not need to go to a particular tax office when they want to report their taxes to a tax officer and can minimize the costs and time of taxpayers when they want to calculate, fill in, while also submitting a Notification Letter (SPT). The use of the E-Filling system itself can be used at any time 24 (twenty-four) hours a day and 7 (seven) days a week, including holidays (Supriatiningsih and Jamil, 2021). According to (Diantini, Yasa, and Atmadja, 2018) the implementation of the E-Filling system has an influence on taxpayer compliance, this is also in line with research (Supriatiningsih and Jamil, 2021) that the implementation of the E-Filling system has an influence on taxpayer compliance.

There were some interesting phenomena that caught the attention when it comes to taxpayer compliance. According to (Sembiring CNBC Indonesia, 2021) it turns out that not everyone is

required to pay taxes, either personally or as a business unit. Small communities whose salaries are below the Regional Minimum Wage (UMR) or below IDR 4.5 million per month, which usually includes factory employees, cafe waiters and cleaners, will not be taxed by the government. Apart from these groups, there are traders who have their own businesses or individual Micro, Small and Medium Enterprises (MSMEs), such as coffee shop traders and the like. will not be asked to do tax reporting. This is one manifestation of the new Law on Harmonization of Tax Regulations.

Even though there are still some differences, by implementing taxpayer awareness, tax sanctions and the use of the E-Filling system, it is hoped that these three things can increase the level of taxpayer compliance in submitting and reporting taxes which will later greatly benefit the state in carrying out development planning, both whether it is medium-term planning and long-term planning, one of which is national development. The aim of this research is analyzing the influence of Taxpayer awareness on Taxpayer Compliance in Micro, Small and Medium Enterprises (MSMEs), the effect of Tax Sanctions on Micro, Small and Medium Enterprises (MSMEs) Taxpayer compliance, also analyzing the implementation of the E-Filling system on Micro, Small and Medium Enterprises (MSMEs) Taxpayer compliance.This research is expected to provide implications for taxpayers, directorate general of taxation, and academics' use.

Theory of Reasoned Action Model (TRA model)

Theory of Reasoned Action (TRA) is a theory in the field of psychology that is used to study human behavior. In accordance with this definition, TRA assumes that an individual behaves in a conscious way by considering the available information and considering the implications of the actions he takes. For example, David et al (1989) once applied TRA to study factors that explained the reasons why people accepted or rejected the use of computer technology at that time.

Taxpayer Compliance

According to Wardani and Rumiyatum (2017) and Dewi and Merkusiwati (2018) in complying with a compliance, in this case taxpayer compliance, taxpayers need an understanding of taxation, this is of course useful so that taxpayers can maintain their tax obligations and pay all taxes that are his obligations are in accordance with the tax regulations that have been determined. Taxpayer compliance also means that a taxpayer must fulfill his tax obligations and exercise his taxation rights properly and correctly and be guided by the applicable tax regulations and laws.

Taxpayer Awareness

Taxpayer awareness is one of the factors that encourages and has an influence on compliance in paying and reporting taxes by taxpayers. This statement is in accordance with research according to (Jotopurnomo and Mangoting, 2013) that taxpayer awareness has an influence on taxpayer compliance because with awareness, a taxpayer can have the opportunity to comply with tax payments and reporting. This is also in line with research according to (Brata, Yuningsih, and Kesuma, 2017) which states that taxpayer awareness has an influence on taxpayer compliance. The same thing was also conveyed by (Siregar, 2017), according to his research, taxpayer awareness also has an influence on taxpayer compliance. Based on the explanation supported by previous research, the hypothesis that can be built is as follows.
H1: Taxpayer awareness has a significant effect on taxpayer compliance.

Tax Sanctions
Tax sanctions are a coercive factor, which has the effect of imposing penalties, whether in the form of fines or criminal penalties, on taxpayers who are proven to have committed tax violations. With the existence of tax sanctions, it will be able to have an influence so that taxpayers further increase their compliance in paying and reporting their taxes. This statement is in accordance with research according to (Suryanti and Sari, 2018) which states that tax sanctions have an influence on taxpayer compliance. This is also in line with the presentation (Nazwah and Machdar, 2023) which states that tax sanctions have an influence on taxpayer compliance and research (Puspitasari, 2019) which states that tax sanctions also have an influence on taxpayer compliance. Based on the explanation supported by previous research, the hypothesis that can be built is as follows.
H2: Tax sanctions have a significant effect on taxpayer compliance.

Implementation of the E-Filling System
The implementation of the E-Filling system is one of the services provided by the government to make it easier for taxpayers to report and pay their tax obligations. This of course has an influence on taxpayer compliance, the easier and more efficient way of reporting and paying taxes is expected to increase taxpayer compliance. This statement is in accordance with research according to (Mufidah, 2019) which states that the implementation of the E-Filling system has an influence on taxpayer compliance. This is also in line with research according to (Pradnyana and Prena, 2019) which states that the implementation of the E-Filling system has an influence on taxpayer compliance. As well as research according to (Diratama, Djefris, and Ananto, 2022) which states that the implementation of the E-Filling system has an influence on taxpayer compliance. Based on the explanation supported by previous research, the hypothesis that can be built is as follows.
H3: Implementation of the E-Filling system has a significant effect on taxpayer compliance.

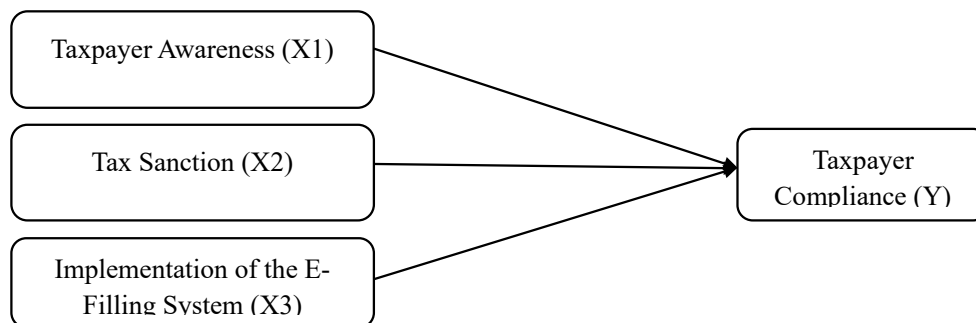Based on the hypothesis that is built, the research model can be described as follows:

Figure 1. Conceptual Framework

2. RESEARCH METHOD

This This research was conducted based on a quantitative or number-based approach and used descriptive explanatory methods. Apart from that, this research also uses primary data, namely with the help of a questionnaire, where this questionnaire is distributed using Google Form media. The flow of distributing the questionnaire is done by creating a Google form and after getting the Google Form link, then the link will be distributed to respondents. The subjects in this research were owners of Micro, Small and Medium Enterprises (MSMEs) in DKI Jakarta. Questionnaire data collection was carried out from 22 May 2023 to 08 June 2023. This research also used multiple linear regression analysis with SmartPLS 4. The measurement of the

questionnaire uses a Likert scale of 1 to 5 (the least agree to strongly agree). The questions asked included:

Table 1. Questionnaire

Taxpayer Compliance
I registered myself as a Taxpayer to fulfill my obligations as a good citizen. (Y-1) *
I will file my SPT on time. (Y-2) *
I will calculate the tax owed honestly and correctly. (Y-3) *
As a taxpayer, I will be obedient in paying taxes. (Y-4) *
I registered myself as a Taxpayer voluntarily at the KPP (Tax Service Office). (Y-5) *
I registered for my NPWP of my own accord. (Y-6) **
I filled my SPT honestly and correctly. (Y-7) **
I filed my SPT on time. (Y-8) **
I am always on time paying taxes. (Y-9) **
I have never been convicted of a tax violation. (Y-10) ***
I filled out the SPT honestly and correctly according to the provisions. (Y-11) ***
I submitted the notification letter (SPT) to the KPP (Tax Service Office) before the deadline. (Y-12) ***
I pay taxes on time. (Y-13) ****
I calculated the income tax owed correctly. (Y-14) ****
I have obtained a NPWP because I am a Taxpayer for the income I have. (Y-15) ****
I still have outstanding tax arrears. (Y-16) ****
Ref: Supriatiningsih and Jamil, 2021*, Mufidah, 2019**, Setiawan, 2021***, and Angraini, 2018****
Taxpayer Awareness
I realize that taxes are the largest source of state revenue. (X1-1) *
I realize that paying taxes is a citizen's obligation and is regulated by law. (X1-2) *
I realize that delaying payment could be detrimental to the country. (X1-3) *
I realize that reducing the amount of tax that should be paid could be detrimental to the country (X1-4) *
I realize that paying taxes is a form of participation in state development. (X1-5) *
I pay income tax as my conscience dictates. (X1-6) *
I report income tax as my conscience dictates. (X1-7) *
I pay taxes as required by regulations because this is mandatory. (X1-8) **
I pay taxes as required by law to support the country and other citizens. (X1-9) **
I pay taxes as required by regulations to support the country's development. (X1-10) **
I pay taxes as required by regulations because it is the natural thing to do. (X1-11) **
I pay taxes as required by regulations because this is my duty as a citizen. (X1-12) **
I pay taxes as required by regulations because there are many authorized tax audits. (X1-13) **
I pay taxes as required by regulations because the Directorate General of Taxes often carries out audits. (X1-14) **
I pay taxes as required by regulations because I know there will be an audit process. (X1-15) **
I pay taxes as required by regulations because the penalties for non-payment will be very severe. (X1-16) **
Ref: Supriatiningsih and Jamil, 2021* and NGUYEN, DKK, 2019**
Tax Sanctions
I believe tax sanctions are very necessary to create discipline in every taxpayer. (X2-1) *
I am ready to be subject to strict sanctions if I commit a violation. (X2-2) *
The sanctions given to taxpayers must be in accordance with late payments. (X2-3) *
Taxpayers will be subject to administrative sanctions if they do not pay or underpay the tax owed when it is due. (X2-4) *
Tax sanctions will be imposed if the taxpayer does not fulfill tax obligations. (X2-5) **
Tax sanctions are a guarantee for the implementation of following/complying with/complying with tax regulations (tax norms). (X2-6) **
Tax sanctions are a preventive measure so that taxpayers do not violate tax regulations. (X2-7) **
I know that tax sanctions are a means to educate taxpayers. (X2-8) ***
I understand that the sanctions given to taxpayers must be in accordance with the size of the violation that has been committed. (X2-9) ****
Ref: Supriatiningsih and Jamil, 2021*, Puspitasri, 2019**, Mufidah, 2019***, and Angraini, 2018****
Implementation of the E-Filling System

As a Taxpayer, I am aware of the Director General of Taxes' Regulations regarding E-filling. (X3-1) *
The Directorate General of Taxes has carried out widespread outreach regarding the application of E-filling to Taxpayers. (X3-2) *
As a Taxpayer, I understand the benefits, objectives, and procedures for implementing E-filling. (X3-3) *
E-filling can make it easier for taxpayers to carry out SPT reporting. (X3-4) *
I can save costs and energy when using E-filling to report SPT. (X3-5) *
I am satisfied with the E-filling system service. (X3-6) *
By implementing the E-Filling system, you can report SPT anytime and anywhere when connected to the internet. (X3-7) **
The E-Filling system can respond and provide confirmation quickly when reporting SPT. (X3-8) **
With the implementation of E-Filling there is no need to go to the tax office to report your taxes. (X3-9) **
With the E-Filling system, I can save costs for reporting my taxes. (X3-10) **
I am satisfied with the E-Filling system service. (X3-11) **
I feel the E-Filling system is practical and can be done wherever I am. (X3-12) ***
I find the E-Filling system easy to learn for me who has never used the system. (X3-13) ****
With the E-Filling system, I can report my taxes anytime I have free time. (X3-14) ****
Ref: Supriatiningsih and Jamil, 2021*, Mufidah, 2019**, Setiawan, 2021***, and Angraini, 2018****

The number of samples obtained by researchers was 160. The collected data was processed with the help of Smart PLS 4 software and analyzed using the multiple regression method.

3. RESULT AND DISCUSSION

This research relies on an outer model to conduct validity and reliability tests, which are crucial for ascertaining if the created measuring tool aligns with the research variables.

According to (Ghozali, 2018) validity tests are carried out to measure the validity of a questionnaire. An instrument or questionnaire can be said to be valid if the questions on the instrument or questionnaire are able to reveal something that the questionnaire will measure. Moreover, reliability testing can be used to measure the consistency of measurement results from a questionnaire in repeated use. Respondents' answers to questions can be said to be reliable or accurate if each question can be answered consistently or the answers cannot be random.

Table 2. Outer Loading Test Results
Source: Output from SmartPLS 4

Indicator	Taxpayer Compliance	Taxpayer Awareness	Tax Sanction	Implementation of the E-Filling System
Y-1	0,803			
Y-2	0,804			
Y-3	0,844			
Y-4	0,850			
Y-5	0,815			
Y-6	0,810			
Y-7	0,845			
Y-8	0,805			
Y-9	0,820			
Y-10	0,827			
Y-11	0,875			
Y-12	0,850			
Y-13	0,812			
Y-14	0,852			
Y-15	0,844			
Y-16	0,833			
X1-1		0,861		

X1-2	**0,807**		
X1-3	**0,820**		
X1-4	**0,824**		
X1-5	**0,805**		
X1-6	**0,801**		
X1-7	**0,805**		
X1-8	**0,819**		
X1-9	**0,807**		
X1-10	**0,807**		
X1-11	**0,809**		
X1-12	**0,804**		
X1-13	**0,826**		
X1-14	**0,806**		
X1-15	**0,798**		
X1-16	**0,825**		
X2-1		**0,836**	
X2-2		**0,849**	
X2-3		**0,864**	
X2-4		**0,856**	
X2-5		**0,836**	
X2-6		**0,852**	
X2-7		**0,881**	
X2-8		**0,850**	
X2-9		**0,866**	
X3-1			**0,866**
X3-2			**0,864**
X3-3			**0,830**
X3-4			**0,874**
X3-5			**0,838**
X3-6			**0,824**
X3-7			**0,827**
X3-8			**0,846**
X3-9			**0,825**
X3-10			**0,857**
X3-11			**0,833**
X3-12			**0,853**
X3-13			**0,837**
X3-14			**0,856**

Based on the analysis results in table 2, the indicators above have outer loading values above 0.708 so they can be declared valid and can be used in this research.

Table 3. Average Variance Extracted (AVE)
Source: Output from SmartPLS 4

Variabel	AVE
Taxpayer Compliance	0,690
Taxpayer Awareness	0,663
Tax Sanction	0,730
Implementation of the E-Filling System	0,714

In table 3 above, all variables have an AVE value above 0.50. So based on theory according to (Hair, Risher, Sarstedt, and Ringle, 2019) the value above can fulfill one of the requirements for use in this research.

Table 4. Cronbach's Alpha
Source: Output from SmartPLS 4

Variabel	Cronbach's Alpha
Taxpayer Compliance	0,970
Taxpayer Awareness	0,966
Tax Sanction	0,954
Implementation of the E-Filling System	0,969

Based on table 4, the indicators obtained have values above > 0.9, so it can be said that the reliability indicators are perfect so they will not produce biased conclusions.

By using multiple linear regression analysis, the direction of the relationship between variables in this study can be seen. When testing multiple linear regression analysis, you can pay attention to the T Statistics or P Values of each variable listed. If the resulting T Statistics value is greater than 1.96 then the variable will be included in the influential group, conversely if the resulting nominal value is smaller than 1.96 then the variable will be classified as not influential.

Apart from that, P Values also have an impact on the results of multiple linear regression analysis testing. If the nominal value produced by the following variables is smaller than 0.05 then the nominal value is said to be influential. And conversely, if the resulting nominal value is greater than 0.05 then the variable will be classified as having no effect. The results of this multiple linear regression test can be seen in table 5

Table 5. Multiple Linier Regression
Source: Output from SmartPLS 4

Variabel	Original Sample	Sample Mean	Standard Deviation	T Statistics	P Values
Taxpayer Awareness (X1) » Taxpayer Compliance (Y)	0,051	0,076	0,096	0,533	0,594
Tax Sanction (X2) » Taxpayer Compliance (Y)	0,244	0,239	0,115	2,122	0,034
Implementation of the E-Filling System (X3) » Taxpayer Compliance (Y)	0,642	0,619	0,131	4,908	0,000

Based on table 5, the results of the multiple linear regression test can be described as follows:

$$Y = 0,051\,X_1 + 0,244\,X_2 + 0,642\,X_3 + e$$

Taxpayer awareness (X1) has no effect on taxpayer compliance (Y), this can be proven by the T Statistics value of 0.533 which means greater than 1.96 or the P Values value of 0.594 which is greater from 0.05. Therefore, it can be concluded that the first hypothesis must be rejected because taxpayer awareness (X1) has no effect on taxpayer compliance (Y).

Tax sanctions (X2) have a significant effect on taxpayer compliance (Y), this can be proven by the T Statistics value of 2.122 which means it is greater than 1.96 and the P Values value of 0.034 which is smaller. from 0.05. Therefore, it can be concluded that the second hypothesis can be accepted because tax sanctions (X2) have an effect on taxpayer compliance (Y).

The implementation of the E-Filling system (X3) has a significant effect on taxpayer compliance (Y), this can be proven by the T Statistics value of 4.908 which means greater than 1.96 and the P Values value of 0.000 which is smaller than 0.05. Therefore, it can be concluded

that the third hypothesis can be accepted because the implementation of the E-Filling system (X3) has an effect on taxpayer compliance (Y).

Based on the test results above, it can be seen that taxpayer awareness of MSME taxpayer compliance is still low because it has no influence, while tax sanctions on taxpayer compliance and the implementation of the E-Filling system on taxpayer compliance are quite high because they have an influence when testing is carried out.

4. CONCLUSIONS AND SUGGESTIONS

This research takes the influence of taxpayer awareness, tax sanctions, and implementation of the E-Filling system as independent variables and taxpayer compliance with Micro, Small and Medium Enterprises (MSMEs) as the dependent variable. The aim of this research is to analyze the influence of taxpayer awareness, tax sanctions, and the implementation of the E-Filling system on MSME taxpayer compliance.

The general population in this research is all MSME taxpayers in Indonesia, specifically in DKI Jakarta. The sample selection technique in this research used questionnaire media. The questionnaire can be obtained with the help of Google Form media. When using and distributing questionnaires using Google Form media, the convenience sampling method was also used.

Based on theory from previous research, a hypothesis is formulated which describes the influence of the independent variable on the dependent variable. Then, the hypothesis was tested by processing the data using the multiple linear regression analysis method via SmartPLS 4 software. Through this research, it can be concluded that taxpayer awareness has no influence on MSME taxpayer compliance, whereas through tax sanctions and the implementation of the E-Filling system it can have an influence on MSME taxpayer compliance.

The limitations and obstacles that occurred in this reseach were regarding the usage of questionnaire with the Google Form media which allows for inaccuracies in filling them out by the respondents. Secondly, there was also a limitation in time when collecting the questionnaire data and lastly, there are some MSME taxpayers who did not wish to be used as the respondents for the research.

There are several suggestions that can be considered for the taxpayers, it is hoped that by carrying this research, it will raise awareness for taypayers to report and pay their taxes, as well as increasing their understanding of tax sanctions and what is included in tax violations that can be subject to tax sanctions, then provide an understanding of the efficiency and effectiveness in using E-Filling system for MSMEs taxpayer compliance. Also, it is hoped that the Directorate General of Taxes (DJP) will be able to develop other systems that can ease MSME taxpayers to be compliant in reporting and paying their taxes. Moreover, for academic purposes, it is hoped that it can be a source of reference for learning regarding the scope of taxation and the Government's effort so that taxpayers can comply with MSME taxpayers' compliance.

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