

# Determinants of Taxpayer Compliance Through Taxpayer Satisfaction

Determinants of  
Taxpayer

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## ABSTRACT

Taxpayer compliance is a taxpayer's action in fulfilling his tax obligations in accordance with the provisions of the applicable laws and regulations in a country. E-Filing is a service for filling out and submitting taxpayer tax returns which is carried out electronically through a real time online system that provides application services or the Directorate General of Taxes website. This study aims to determine the effect of the application of e-Filing and the quality of tax services on taxpayer compliance with taxpayer satisfaction as an intervening variable. The data of this study was obtained from questionnaires (primary). The sampling technique uses the total sampling method. The number of samples in this study was 155 respondents. The technique in data analysis used is Partial Least Square (PLS) with SmartPLS 3.0 software. The results of this study show that the application of e-Filing and the quality of tax services have a positive effect on taxpayer compliance and taxpayer satisfaction, while taxpayer satisfaction does not interfere with the effect of e-Filing implementation and the quality of tax services on taxpayer compliance.

**Keywords:** Implementation of E-Filing, Quality of Tax Services, Taxpayer Compliance, Taxpayer Satisfaction

## ABSTRAK

Kepatuhan wajib pajak merupakan tindakan wajib pajak dalam memenuhi kewajiban perpajakannya sesuai dengan ketentuan peraturan perundang-undangan yang berlaku di suatu negara. E-Filing merupakan layanan pengisian dan penyampaian SPT Wajib Pajak yang dilakukan secara elektronik melalui sistem real time online yang menyediakan layanan aplikasi atau website Direktorat Jenderal Pajak. Penelitian ini bertujuan untuk mengetahui pengaruh penerapan e-Filing dan kualitas pelayanan pajak terhadap kepatuhan wajib pajak dengan kepuasan wajib pajak sebagai variabel intervening. Data penelitian ini diperoleh dari kuesiner (primer). Teknik pengambilan sampel menggunakan metode total sampling. Jumlah sampel dalam penelitian ini adalah 155 responden. Teknik pada analisis data yang digunakan adalah Partial Least Square (PLS) dengan software SmartPLS 3.0. Hasil penelitian ini menunjukkan bahwa penerapan e-Filing dan kualitas pelayanan pajak berpengaruh positif terhadap kepatuhan wajib pajak dan kepuasan wajib pajak, sedangkan kepuasan wajib pajak tidak mengintervening pengaruh penerapan e-Filing dan kualitas pelayanan pajak terhadap kepatuhan wajib pajak.

**Kata kunci:** Penerapan E-Filing, Kualitas Pelayanan Pajak, Kepatuhan Wajib Pajak, Kepuasan Wajib Pajak

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## INTRODUCTION

Indonesia is one of the countries that place taxes as the largest state treasury revenue in the State budget (*Anggaran Pendapatan dan Belanja Negara/APBN*), making taxes an obligation that must be fulfilled by every citizen. Tax revenues in Indonesia experience significant instability every year due to the low level of taxpayer compliance. Based on data obtained from Tax office (*Kantor Pelayanan Pajak/KPP*) Pratama Solok. Solok City taxpayer compliance in reporting Annual Notification Letter (*Surat Pemberitahuan Tahunan/SPT*) in 2021-2023 with the highest value based on the SPT received was in 2021 with a percentage of 100.56% and there was a drastic decrease in the number of SPT received by KPP Pratama Solok 2022 with percentage 84.29%. This means that the level of taxpayer compliance in reporting SPT in Solok City from 2021-2023 will experience instability in SPT receipts received by KPP Pratama Solok which is due to the level of taxpayer compliance.

**Table 1.** Individual Taxpayer Annual SPT Compliance for 2021-2023

Year	Taxpayer (Submitting SPT)	Received SPT	Compliance Percentage
2021	7.653	7.696	100.56%
2022	8.752	7.377	84.29%
2023	8.528	7.767	91.08%

Source: KPP Pratama Solok (2024)

Taxpayer compliance is identified from taxpayer compliance in registering, re-depositing notification letters and compliance in calculating tax payments (Farfara et al., 2022; Handayani & Setianingrum, 2022; Wibowo & Jayusman, 2023). Taxpayer compliance is influenced by internal factors originating from within the taxpayer himself and external factors originating from outside the taxpayer (Wardani & Wati, 2018). The problem of taxpayer non-compliance must be addressed so that taxpayers are more compliant in reporting and paying their taxes. One of the efforts made by the Directorate General of Taxes to increase taxpayer compliance is by implementing an e-Filing system (Nasrun & Adil, 2022). E-Filing is a service for filling out and SPT which is carried out electronically through a real time online system on the application service or website of the Directorate General of Taxes (Sundari & Subarsa, 2022). Having a tax reporting system using e-Filing can make things easier for taxpayers. Taxpayers can report their SPT 24 hours for 7 days even on holidays and this is very useful for taxpayers who do not report their SPT due to being busy. By implementing the e-Filing system, it can provide comfort and convenience for taxpayers in preparing and submitting SPT because it can be sent anytime and anywhere so as to minimize the costs and time used by taxpayers for calculating, filling in and submitting SPT (Defitri et al., 2023).

Even though tax compliance has experienced very good changes since the implementation of e-Filing, the problem that occurs is that this system is not easy to implement because there are still taxpayers who do not want to implement the e-Filing system, even though this system is very easy and takes a short time. Apart from that, the e-Filing system also requires proof of tax deductions which must be kept, but when reporting using the e-Filing system, taxpayers only get a recapitulation. This happens because the withholding receipt is proof of PPh 21 withholding to monitor the tax that has been withheld by the employer. Based on research conducted by Nasrun & Adil (2022), which states that the implementation of e-Filing has a positive effect on taxpayer compliance, the better the use of e-Filing, the higher the level of taxpayer compliance. The results of this research are inversely proportional to the results of research conducted by Handayani & Tambun (2016), which stated that the implementation of e-Filing had no effect on taxpayer compliance. Apart from that, what can be done to increase taxpayer compliance is to improve the quality of tax services. In providing services to taxpayers, the state must facilitate taxpayers in carrying out their tax obligations. Optimal service is a form of the state's seriousness in providing good service to taxpayers with its implementation carried out by tax officials. This is done to gain sympathy from taxpayers,

so that taxpayers realize that it is very important to carry out tax obligations. Based on research conducted by Sulistyari et al. (2022) which states that the quality of tax services has a positive effect on taxpayer compliance. This is different from the results of research conducted by Deva & Triyono (2021), which showed that the quality of tax services had no effect on taxpayer compliance. Maximum service will increase taxpayer satisfaction, and vice versa. Taxpayer satisfaction is a way for tax officials to gain public sympathy for the importance of implementing tax obligations. Taxpayer satisfaction is viewed from 2 variables, namely satisfaction with the services provided and satisfaction with the expected services (Muslimah, 2020; Romansyah, & Fidiana, 2020).

Apart from that, the ease of reporting SPT via e-Filing will increase taxpayer satisfaction. Every taxpayer who uses an online electronic system has expected benefits or aspirations for the system. This is shown if the system can fulfill or fail to fulfill aspirations which can cause taxpayers to feel satisfied or dissatisfied. Research conducted by Wahyu & Santoso (2018) and Nainggolan et al. (2022) which states that the implementation of e-Filing has an effect on taxpayer satisfaction. Taxpayer satisfaction with the quality of service is also expected to increase the level of taxpayer compliance in paying tax obligations. Research conducted by Silalahi et al. (2015) which states that the quality of tax services influences taxpayer satisfaction. Therefore, the quality of services must be a top priority because it will affect taxpayer satisfaction and compliance. From the results of research regarding the implementation of e-Filing and the quality of tax services, taxpayer satisfaction is used as an intervening variable in this research. Based on research conducted by Erawati (2018) and Lubis et al. (2023), taxpayer satisfaction can intervene in the influence of implementing e-Filing on taxpayer compliance. The results of this research are different from research conducted by Deva & Triyono (2021) which states that taxpayer satisfaction does not intervene in the influence of implementing e-Filing on taxpayer compliance, but taxpayer satisfaction is able to intervene with tax services on taxpayer compliance.

Taxpayer compliance is a taxpayer's action in fulfilling his tax obligations in accordance with the provisions of the applicable laws and regulations in a country (Rahayu, 2020). E-Filing is a service for filling out and submitting taxpayer tax returns which is carried out electronically through a real time online system that provides application services or the Directorate General of Taxes website (Sundari & Subarsa, 2022). According to Sulbahri & Kusuma (2022) and Ramadhanti & Haq (2023), service is a technique of serving (helping or supervising or preparing everything someone needs). Taxpayer satisfaction is viewed from 2 variables, namely satisfaction with the services provided and satisfaction with the expected services. Apart from that, the ease of reporting SPT via e-Filing will increase taxpayer satisfaction (Muslimah, 2020).

## **METHOD**

This research is quantitative research that uses an associative approach to explore the relationship between the variables studied. The associative approach allows researchers to understand the correlation between various existing factors. The sampling technique applied in this research was total sampling, which means the entire population of the research target was included. This is done by distributing questionnaires to all Civil Servant Teachers (*Pegawai Negeri Sipil*/PNS) in Senior High Schools and Vocational High Schools throughout Solok City. The population sampled in this research were civil servant teachers in high schools and vocational schools throughout Solok City who were in Group/Rank IV A and above and had been certified, totaling 155 people. This population selection aims to focus on groups of teachers who have a certain level of experience and qualifications in education. The data analysis method chosen in this research is Partial Least Square (PLS). The advantage of PLS is its ability to handle complex models with relatively small sample sizes. SmartPLS 3.0 software was chosen as a tool to carry out data analysis, because it has features that support PLS implementation and make it easier to interpret the results. By using this method, it is hoped that research can provide a deeper understanding of the factors that influence the variables studied in the educational context

in Solok City. The research results obtained can make a significant contribution to the development of more effective and efficient educational policies and strategies at the local level.

**RESULT**

The rule of thumb that is usually used to assess convergent validity is that the loading factor value must be > 0.70 and the Average Variance Extracted (AVE) value must be > 0.50 (Abdillah & Hartono, 2015).

**Table 2.** Loading Factor Testing

Variable	Indicator	Loading Factor	Note
Implementation of E-Filing (X1)	X1.1	0.749	Valid
	X1.2	0.746	Valid
	X1.3	0.743	Valid
	X1.5	0.782	Valid
	X1.6	0.752	Valid
	X1.7	0.761	Valid
	X1.8	0.777	Valid
	Tax Service Quality (X2)	X2.1	0.780
X2.2		0.770	Valid
X2.3		0.772	Valid
X2.4		0.826	Valid
X2.5		0.733	Valid
X2.6		0.779	Valid
X2.7		0.749	Valid
X2.9		0.706	Valid
Taxpayer Compliance (Y)	Y2	0.806	Valid
	Y3	0.750	Valid
	Y5	0.812	Valid
	Y6	0.743	Valid
Taxpayer Satisfaction (Z)	Z1	0.779	Valid
	Z3	0.802	Valid
	Z6	0.764	Valid
	Z7	0.785	Valid
	Z8	0.787	Valid

Based on the second data processing by removing several invalid indicators, data is produced which is all valid. Meanwhile, convergent validity testing is based on the second stage Average Variance Extracted (AVE) value in the PLS Algorithm. Then the Rule of Thumb which is usually used to assess construct reliability, namely the composite reliability value and Cronbach's alpha value must be > 0.60 (Ghozali & Latan, 2015).

**Table 3.** Reliability and Validity

Variable	AVE	Composite Reliability	Cronbach's Alpha
Implementation of E-Filing (X1)	0.576	0.905	0.877
Tax Service Quality (X2)	0.585	0.918	0.898
Taxpayer Compliance (Y)	0.606	0.860	0.785
Taxpayer Satisfaction (Z)	0.614	0.888	0.843

Based on Table 3, it can be seen that the AVE value of each latent variable exceeds the specified limit, which means that all latent variables have good validity. This test produces composite reliability and Cronbach's alpha values > 0.60 so that it can be concluded that all construct indicators in this study have met the reliability test or can be said to be very good. Then the Rule of Thumb coefficient of the path or inner model shown by the t-statistic must be above 1.96 at a significance level (P Values) of 5% (0.05) (Ghozali & Latan, 2015).

**Table 4.** Hypothesis test results

	Hypothesis	Original Sample	T- Statistics	P Values
H1	Implementation of E-Filing (X1) -> Taxpayer Compliance (Y)	0.326	2.794	0.005
H2	Tax Service Quality (X2) -> Taxpayer Compliance (Y)	0.287	2.581	0.010
H3	Implementation of E-Filing (X1) -> Taxpayer Satisfaction (Z)	0.496	5.479	0.000
H4	Tax Service Quality (X2) -> Taxpayer Satisfaction (Z)	0.324	3.600	0.000
H5	Implementation of E-Filing (X1) -> Taxpayer Satisfaction (Z) -> Taxpayer Compliance (Y)	0.008	0.118	0.906
H6	Tax Service Quality (Y) -> Taxpayer Satisfaction (Z) -> Taxpayer Compliance (Y)	0.005	0.112	0.911

Based on Table 4 for testing the direct effect, it can be seen that the hypothesis in this research that was formulated showed that the implementation of E-Filing had a positive effect on Taxpayer Compliance. Based on the results of the path coefficient test, the t-statistics value is  $2.794 > 1.96$  and the level of significance is  $0.005 < 0.05$ . It is concluded that the first hypothesis (H1) is accepted. Tax Service Quality has a positive effect on Taxpayer Compliance. Based on the results of the path coefficient test, the t-statistics value is  $2.581 > 1.96$  and the significance level is  $0.010 < 0.05$ . It can be concluded that the second hypothesis (H2) is accepted. The implementation of E-Filing has a positive effect on Taxpayer Satisfaction. Based on the results of the path coefficient test, the t-statistics value is  $5.479 > 1.96$  and the significance level is  $0.000 < 0.05$ . It was concluded that the third hypothesis (H3) was accepted. Tax Service Quality has a positive effect on Taxpayer Satisfaction. Based on the results of the path coefficient test, the t-statistics value is  $3,600 > 1.96$  and the significance level is  $0.000 < 0.05$ . It can be concluded that the fourth hypothesis (H4) is accepted. Then, by testing the indirect effect, it can be seen that the hypothesis formulated in this research shows that the implementation of E-Filing has a positive effect on Taxpayer Compliance through Taxpayer Satisfaction as an intervening variable. Based on the test results, the t-statistic value is  $0.118 < 1.96$  and the significance level is  $0.906 > 0.05$ . It was concluded that the fifth hypothesis (H5) was rejected. Tax Service Quality has a positive effect on Taxpayer Compliance through Taxpayer Satisfaction as an intervening variable. Based on the test results, the t-statistic value is  $0.112 < 1.96$  and the significance level is  $0.911 > 0.05$ . It can be concluded that the sixth hypothesis (H6) is rejected.

The rule of thumb used in assessing R-Square is that an R-Square value of 0.75 indicates a strong model, an R-Square value of 0.50 indicates a moderate model, and an R-Square value of 0.25 indicates a weak model (Ghozali & Latan, 2015).

**Table 5.** R-Square Value

Variable	R-Square
Taxpayer Compliance (Y)	0.316
Taxpayer Satisfaction (Z)	0.547

Table 5 shows that the contribution of E-Filing Implementation and Tax Service Quality to taxpayer compliance is 0.316 or 31.6% and the remaining 68.4% is influenced by other variables such as Taxpayer Awareness, Tax Sanctions and Level of Understanding of Taxation (Agustiniingsih & Isroah, 2016; Defitri, 2020; Hidayat et al., 2024). Meanwhile, the contribution of E-Filing Implementation and Tax Service Quality to Taxpayer Satisfaction is 0.547 or 54.7% and the remaining 45.3% is influenced by other variables such as E-Registration and E-Billing (Fadilah, 2018).

The Rule of thumb for measuring the NFI value is 0.19 which is said to be weak, 0.33 which is said to be moderate and 0.67 which is said to be strong (Duryadi, 2021). Apart from that, the requirement to meet the model fit criteria is to look at the Standardized Root Mean Square (SRMR) value. If the SRMR value is less than 0.10, it is said to be Perfect Fit if the SRMR value is  $< 0.08$ .

**Table 6.** Fit Models

	Saturated Model	Estimated Model
NFI	0.715	0.715
SRMR	0.071	0.071

Based on the table above, it can be seen that the NFI value is 0.715 and the SRMR value is  $0.071 < 0.10$ , which means the model has a good fit and is suitable.

### CONCLUSION

The implementation of e-Filing has a positive effect on taxpayer compliance. Based on the results of the path coefficient test, the t-statistics value is  $2.794 > 1.96$  and the level of significance is  $0.005 < 0.05$ . Based on the results of this research, it can be concluded that the implementation of e-Filing has a positive effect on taxpayer compliance for high school and vocational high school civil servant teachers throughout Solok City. The better the implementation of e-Filing, the level of taxpayer compliance will increase. On the other hand, if the implementation of e-Filing is perceived as bad by taxpayers, the level of taxpayer compliance will decrease. The quality of tax services has a positive effect on taxpayer compliance. Based on the results of the path coefficient test, the t-statistics value is  $2.581 > 1.96$  and the significance level is  $0.010 < 0.005$ . Based on the results of this research, it can be concluded that the quality of tax services provided by Tax office (*Kantor Pelayanan Pajak/KPP*) Pratama Solok has a positive effect on the taxpayer compliance of high school and vocational high school civil servant teachers throughout Solok City. The quality of tax services has a positive relationship with taxpayer compliance. The better the quality of tax services, the more compliance will increase. On the other hand, if the quality of service perceived by taxpayers is poor, it will reduce taxpayer compliance.

The implementation of e-Filing has a positive effect on taxpayer satisfaction. Based on the results of the path coefficient test, the t-statistics value is  $5.479 > 1.96$  and the significance level is  $0.000 < 0.05$ . Based on the results of this research, it can be concluded that the implementation of e-Filing has a positive effect on taxpayer satisfaction. The implementation of e-Filing must continue to be improved because the better the implementation of e-Filing, the more taxpayer satisfaction will increase. The quality of tax services has a positive effect on taxpayer satisfaction. Based on the results of the path coefficient test, the t-statistics value is  $3,600 > 1.96$  and the significance level is  $0.000 < 0.05$ . Based on the results of this research, it can be concluded that the quality of tax services has a positive effect on taxpayer satisfaction. So that the quality of service and taxpayer satisfaction in submitting annual tax returns has a positive relationship. This means that the better the quality of tax services, the more taxpayer satisfaction will increase.

The implementation of e-Filing has no effect on taxpayer compliance through taxpayer satisfaction as an intervening variable. Based on the test results, the t-statistic value is  $0.118 < 1.96$  and the significance level is  $0.906 > 0.05$ . Based on the results of this research, it can be concluded that taxpayer satisfaction does not mediate the relationship between the implementation of e-Filing and taxpayer compliance. The results show a low level of e-Filing implementation, resulting in a low level of taxpayer satisfaction who are unable to mediate, resulting in a low level of taxpayer compliance. Tax service quality has no effect on taxpayer compliance through taxpayer satisfaction as an intervening variable. Based on the test results, the t-statistic value is  $0.112 < 1.96$  and the significance level is  $0.911 > 0.05$ . Based on the results of this research, it can be concluded that taxpayer satisfaction does not have an indirect influence on the relationship between tax service quality and taxpayer compliance. But the quality of tax services has a direct influence on taxpayer compliance and taxpayer satisfaction. From the test results, the Normal Fit Index (NFI) value was obtained, namely 0.715 and the SRMR value  $0.071 < 0.10$ , which means that the model has a fit that can be declared good and suitable.

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