Management Strategies in Optimizing Tax Compliance: Exploring the Influence of E-Filing, Account Representative, and Taxpayer Knowledge

Dini Artika
Department of Accounting, Faculty of Economics and Business, Universitas Potensi Utama, Medan, North Sumatra 20241, Indonesia
E-Mail: diniartika852@gmail.com

Siti Aisyah
Department of Accounting, Faculty of Economics and Business, Universitas Potensi Utama, Medan, North Sumatra 20241, Indonesia

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ABSTRACT

This research aims to determine the influence of e-filing, account representative role, and taxpayer knowledge on tax compliance at the East Medan Primary Tax Office. The research method employed is quantitative, and data were collected through a questionnaire. The population consists of the total number of taxpayers at the East Medan Primary Tax Office, with a sample size of 100 respondents. Data processing utilized SPSS Version 25 software, involving descriptive analysis, multiple regression analysis, hypothesis testing, and determination coefficient. Partial test results indicate that, e-filing does not have a significant influence on tax compliance. Meanwhile, Account Representative Role partially has a significant influence on tax compliance. Lastly, taxpayer knowledge does not have a significant influence on tax compliance. Simultaneous test results show that, collectively, the e-filing, Account Representative Role, and taxpayer knowledge influence tax compliance at the East Medan Primary Tax Office.

Keywords*: E-filing, Account representative role, Taxpayer knowledge, Tax compliance*

ABSTRAK

Penelitian ini bertujuan untuk mengetahui Pengaruh E-filing, Account Representative Role dan Pemahaman Wajin Pajak Terhadap Kepatuhan Membayar Pajak Pada KPP Pratama Medan Timur. Metode penelitian ini menggunakan metode kuantitaf dengan teknik pengambilan data yang digunakan dalam penelitian ini adalah kuesioner. Populasi yang digunakan adalah jumlah wajib pajak pada KPP Pratama Medan Timur, dengan jumlah sampel 100 responden. Pengolahan data menggunakan perangkat lunak SPSS Versi 25, dengan analisis deskriptif, analisis regresi berganda dan pengujian hipotesis serta koefisien determinasi. Dari hasil uji parsial dapat dilihat bahwa dapat disimpulkan secara parsial E-filing tidak mempunyai pengaruh yang signifikan terhadap kepatuhan membayar pajak. Sementara itu, account respresentative mempunyai pengaruh yang signifikan terhadap kepatuhan membayar pajak. Dari hasil uji simultan secara bersama-sama variabel e-feling, Account Representative Role dan pemahaman wajib pajak berpengaruh kepatuhan membayar pajak pada KPP Pratama Medan Timur.

Kata kunci*: E-filing, Account representative role, Pemahaman wajib pajak, Kepatuhan membayar pajak*

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INTRODUCTION

The largest revenue source for the country comes from tax receipts collected from taxpayers. The purpose of tax revenue is earmarked for development, infrastructure, and other forms of progress. Tax revenue also serves to provide funding, especially for continuous development. The main source of national income comes from supporting funds for the State. Tax is a mandatory contribution from taxpayers to the citizens obligated by individuals or entities and is legally enforced without direct compensation. It is utilized for the needs of the state for the prosperity of the people (Suci et al., 2019).

Tax plays a crucial role in the Indonesian economy. According to data from the Central Statistics Agency, one of the largest sources of national revenue comes from tax receipts. Tax collection in Indonesia institutionally falls under the responsibility of the Directorate General of Taxation as the central tax collection manager. However, overall tax collection in Indonesia is a collective responsibility, especially for taxpayers. Previous research indicated that the compliance rate of individual taxpayers was only 59%. In 2018, the Directorate General of Taxation recorded 3.1 million registered corporate taxpayers. However, only 0.77 million corporate taxpayers filed tax returns, and only 0.32 million paid taxes. Based on this data, it can be concluded that the tax compliance rate in Indonesia is relatively low (Sari & Widyawati, 2019).

Given the challenges identified in previous research, the researcher aims to investigate the knowledge and understanding of individual taxpayers in implementing technology-based tax compliance at the East Medan Primary Tax Office. The data received by the researcher includes the target and actual tax revenue figures for East Medan Primary Tax Office.

Table 1. Number of Income Taxpayers at East Medan Primary Tax Office

Year	Registered Taxpayers	Realization That Pays Off	Percentage
2016	111,619	12,215	11%
2017	116,694	12,619	11%
2018	123,157	12,149	10%
2019	130,037	13,041	10%
2020	145,030	11,712	8%

Source: Secondary data (2023)

Based on Table 1, it can be concluded that during the period of 2016-2020, the percentage of taxpayers in income tax tended to decrease from 10% to as low as 8%. This occurred due to the lack of awareness among taxpayers in reporting their income tax.

Table 2. Registered Taxpayers and Compliance Percentage

Year	WPOP Registered	WPOP who reports SPT	Percentage
2016	111.779	36.653	32,79%
2017	116.857	36.246	31,02%
2018	123.319	35.369	28,68%
2019	130.196	37.918	29,12%
2020	145.195	35.828	24,68%
Average Amount			29,25%

Source: Secondary data (2023)

From the explanation of Table 2, it is evident that overall, the number of registered taxpayers has increased. However, in 2020, the number of registered individual taxpayers was 145,195. Yet, the compliance rate of individual taxpayers who filed the Annual Income Tax Return decreased by 24.68%. This decline is attributed to many taxpayers becoming non-compliant in reporting their taxes. The average compliance rate over the 5 years at East Medan Primary Tax Office is 29.25%.

This indicates, based on the data received by the researcher, that over each 5-year period, the number of individual taxpayers at East Medan Primary Tax Office increases annually. However, compared to the number of registered taxpayers, the compliance rate of individual taxpayers in paying taxes each year experiences a decline and does not reach the target.

LITERATURE REVIEW

Compliance with Paying Taxes

Tax compliance, which can be interpreted as an activity in adhering to the regulations applied to all segments (Feld & Frey, 2007; Rahmadhani et al., 2020), is considered a function of tax revenue aimed at financing infrastructure development for the country. In the context of tax compliance, three main criteria serve as crucial indicators. First, tax compliance involves adherence to submitting the Tax Return (SPT). This reflects the taxpayer's willingness to submit the required tax documents accurately and timely. Second, compliance also encompasses adherence to tax payment, indicating the extent to which taxpayers comply with their obligation to pay taxes according to applicable regulations. Lastly, tax compliance includes adherence to reporting the amount of tax owed. This emphasizes the importance of taxpayers providing accurate and complete reports transparently to tax authorities. These three criteria together form an integral picture of the extent to which an entity or individual complies with prevailing tax regulations (Samrotun & Suhendro, 2018).

E-filing

E-filing is a method of electronically submitting the Annual Tax Return (SPT) or the submission of the Annual SPT Extension Notification conducted online in real-time through the Directorate General of Taxes website (Haryaningsih & Juniwati, 2021). This approach provides numerous benefits for taxpayers, including improved, integrated, and personalized services through the One Stop Service concept, which caters to all types of taxes. It involves more professional human resources due to the implementation of Fit and Proper Test and Competency Mapping, transparent and professional inspections with a specialization concept, the presence of Account Representative Roles (AR) tasked with assisting taxpayers in various issues, and the optimal utilization of IT, particularly through E-Filing.

Widjaja & Siagian (2017) outline that the tax reporting process through the e-Filing system involves a series of steps to be followed by taxpayers. First, taxpayers are required to apply for an e-FIN (Electronic Filing Identification Number), which is the initial step to use the electronic reporting system. The next step is to register as a taxpayer, where identity data and tax information are needed for administrative purposes. Once registration is complete, taxpayers can electronically submit the Annual Tax Return (SPT) through the e-Filing system. This process enables taxpayers to submit the SPT conveniently and efficiently. It's important to note that in the context of e-Filing, taxpayers also need to apply for an e-FIN at the Tax Service Office (KPP) as part of the preparation before electronic reporting.

Account Representative Role

An Account Representative Role (AR) can be defined as a tax officer whose role, indicated by the term AR, is more focused on analyzing and monitoring the individual tax compliance of each taxpayer under their supervision (Taxpayer Profile/company profile) (Diamendia & Setyowati, 2021). They assist in speeding up obtaining the required certificates for taxpayers, monitor the resolution of tax inspections and objection processes, respond to taxpayers' questions regarding tax issues, and provide information on the latest tax regulations (Kusumo, 2016). Therefore, an Account Representative Role (AR) can be understood as a supporting staff member in each Modern Tax Service Office, responsible for analyzing and monitoring compliance with tax payments by taxpayers through the submission of tax returns in accordance with tax laws and authorized to provide effective, accurate, and correct responses to questions and issues raised by taxpayers in fulfilling their obligations. They also provide education to taxpayers, direct assistance, and encourage, facilitate, and oversee the fulfillment of rights and obligations of taxpayers, which falls under the responsibility of the Account Representative Role (AR) (Bawazier, 2018).

Taxpayer Understanding

According to Fikriningrum (2018), the understanding of taxpayers needs to encompass several crucial aspects. Firstly, understanding related to the Taxpayer Identification

Number (NPWP) is fundamental, considering that NPWP is the official identification used in the taxation process. Additionally, it is important for taxpayers to have adequate knowledge about their rights and obligations in the context of taxation (Indah & Setiawan, 2020). This includes a deep understanding of tax penalties that may be imposed in cases of violating tax regulations. Furthermore, taxpayers are also expected to have good knowledge of non-taxable income so that they can manage their tax obligations appropriately. Finally, understanding the tax payment process is a crucial aspect in ensuring taxpayers' compliance with their tax obligations.

According to Siti Kurnia Rahayu (2018), the study emphasizes the importance of taxation knowledge for taxpayers, which significantly influences their attitudes toward fair taxation systems. Improved knowledge quality will lead to a more compliant attitude in fulfilling obligations correctly. The increasing tax knowledge of the public through both formal and non-formal tax education will have a positive impact on taxpayers' understanding.

METHODS

In this research, a quantitative approach is employed. According to Sugiyono (2018), "*quantitative research is one of the methods based on positivist philosophy, used to examine a specific population or sample, by collecting data using quantitative research instruments, with the aim of testing hypotheses or provisional assumptions*." The research sample utilized consists of 100 participants.

In this study, the data collection technique applied is the questionnaire method. This technique comprises a series of questions or statements directed towards respondents to gather relevant information. The questionnaire serves as the primary instrument to collect data from participants, allowing researchers to explore views, opinions, or other information related to the variables or research topics being investigated. The success of the questionnaire technique lies in its ability to generate quantitative data that can be systematically analyzed to support research findings.

RESULTS AND DISCUSSION

The validity test is a measure that shows that the variable being measured is truly the variable that the author wants to research. The validity test is used to measure whether a questionnaire is valid or not. According to Ghozali (2018) a questionnaire is valid if the questions on the instrument or questionnaire can reveal something that the questionnaire will measure. With the criteria, if r count ≤ r table means the instrument is invalid, and if r count < r table means the statement is declared valid.

Table 3. Validity Test Results

Items	R_{count}	R_{table} Df= N-2	Description	Items	R_{count}	R_{table} Df= N-2	Description
E-Filing				**Taxpayer Knowledge**			
1.	0.867	0.361	Valid	1.	0.719	0.361	Valid
2.	0.860	0.361	Valid	2.	0.737	0.361	Valid
3.	0.694	0.361	Valid	3.	0.737	0.361	Valid
4.	0.898	0.361	Valid	4.	0.714	0.361	Valid
5.	0.788	0.361	Valid	5.	0.710	0.361	Valid
6.	0.949	0.361	Valid	6.	0.819	0.361	Valid
Account Representative Role				**Individual Tax Compliance**			
1.	0.765	0.361	Valid	1.	0.558	0.361	Valid
2.	0.701	0.361	Valid	2.	0.443	0.361	Valid
3.	0.633	0.361	Valid	3.	0.381	0.361	Valid
4.	0.561	0.361	Valid	4.	0.462	0.361	Valid
5.	0.674	0.361	Valid	5.	0.461	0.361	Valid
6.	0.686	0.361	Valid	6.	0.419	0.361	Valid

Table 3 provides the results of the Validity Test, assessing the correlation coefficients (r-count) for various items related to E-Filing, Account Representative Role, Taxpayer Knowledge, and Individual Tax Compliance. The r-count values, ranging from 0.381 to

0.949, are compared against the critical threshold (r-table Df= N-2) of 0.361. All items consistently surpass this threshold, indicating statistical significance and validating the relationships examined. The description column affirms the validity of each item, suggesting that E-Filing, Account Representative Role, Taxpayer Knowledge, and Individual Tax Compliance exhibit statistically meaningful associations, reinforcing the reliability of the data and the significance of these variables in the context of the study.

Reliability testing shows an understanding that an instrument can be trusted to be used as a data collection tool. And the reliability test of the instrument can be seen from the magnitude of the Cronbach's Alpha value for each variable. Cronbach's alpha is used to determine consistency reliability. And measuring each variable is said to be reliable if it has a Cronbach's Alpha of more than 0.60.

Table 4. Reliability Test Results

Variable	Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
E-Filing	0.920	0.919	6
Account Representative Role	0.726	0.774	6
Taxpayer Knowledge	0.831	0.835	6
Individual Tax Compliance	0.764	0.767	6

Table 4 presents the results of the Reliability Test, assessing the internal consistency of the variables under examination. The Cronbach's Alpha values are calculated for each variable, measuring how closely the items within each variable are correlated. Higher values indicate greater internal consistency. For E-Filing, a high Cronbach's Alpha of 0.920 suggests a robust internal reliability among its six items. The Account Representative Role variable exhibits moderate internal consistency with a Cronbach's Alpha of 0.726, and this increases to 0.774 when based on standardized items. Taxpayer Knowledge shows a strong internal reliability with a Cronbach's Alpha of 0.831, while Individual Tax Compliance demonstrates a good level of internal consistency with a Cronbach's Alpha of 0.764. These results affirm the reliability of the variables, indicating that the items within each variable are measuring the same underlying construct consistently.

Normality test. The data normalization test uses the Kolmogrov-Smirnov Normality Test based on decision making based on probability (Asymptotic Significance). The results of this test can be interpreted as follows: if the probability value obtained is greater than 0.05, then the distribution of the regression model is considered normal. Conversely, if the probability value is less than 0.05, it can be concluded that the distribution of the regression model is not normal.

Table 5. Kolmogorov Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters[a,b]	Mean	0.000000
	Std. Deviation	3.27831317
Most Extreme Differences	Absolute	0.071
	Positive	0.071
	Negative	-0.065
Test Statistic		0.071
Asymp. Sig. (2-tailed)		0.200[c,d]

Based on Table 5, it is known that the significance value of Asymp Sig. (2-tailed) of 0.200 is greater than 0.05, so in accordance with the basis for decision making in the Kolmogorov-Smirnov normality test above, it can be concluded that the data is normally distributed. Thus, the assumption or statement of normality in the regression model has been fulfilled.

The Multicollinearity Test is used to determine the presence of multicollinearity in the regression model, with the following criteria: if the Tolerance value is greater than 0.1 and the Variance Inflation Factor (VIF) value is less than 10, then it can be concluded that there is no multicollinearity in the regression model. On the other hand, if the Tolerance value is less than 0.1 and the VIF value is greater than 10, it can be indicated that there is multicollinearity in the regression model.

Table 6. Multicollinearity Test

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
e-filing	0.847	1.180
Account Representative Role	0.977	1.024
taxpayer knowledge	0.866	1.155

The criterion that a tolerance value greater than 0.10 indicates no multicollinearity. Based on the result from Table 6, it is known that E-Filing has a tolerance value of 0.847, the Account Representative Role has a tolerance value of 0.977, and the Taxpayer Knowledge has a tolerance value of 0.866. With tolerance values meeting the criterion, it can be concluded that there is no multicollinearity among these three variables in this study. Second, referring to the criterion that the Variance Inflation Factor (VIF) should be less than 10, the E-Filing variable has a VIF value of 1.180, the Account Representative Role variable has a VIF value of 1.024, and the taxpayer knowledge variable has a VIF value of 1.155. These VIF values meeting the criterion indicate the absence of multicollinearity in the regression model, making the data considered good and suitable for further testing.

Heteroskedasticity test is conducted with the decision-making basis as follows. If the significance value is greater than 0.05, the conclusion is that there is no heteroskedasticity in the regression model. Conversely, if the significance value is less than 0.05, the conclusion is that there is heteroskedasticity in the regression model. Thus, the results of the heteroskedasticity test provide information about the variability distribution of residuals in the regression model.

Table 7. Glejser test

Model	Unstandardized Coefficients		t	Sig.
	B	Std. Error		
(Constant)	2.427	1.440	1.686	.095
e-filing	-.012	.057	-.213	.832
Account Representative Role	-.031	.048	-.652	.516
taxpayer knowledge	.062	.071	.862	.391

a. Dependent Variable: Individual tax compliance

Based on Table 7, the sig. on the e-filing variable, namely 0.832, which means that heteroscedasticity does not occur with the condition that sig is > 0.05, then in the second test the representative account role variable is with a value of 0.516, then on the taxpayer knowledge variable, namely 0.391, which means that heteroscedasticity does not occur with the sig condition is > 0.05. The conclusion is that the statement item in each variable does not occur heteroscedasticity. By looking at the Glejser test, it meets the conditions > 0.05, so it is said that heteroscedasticity does not occur.

Multiple Linear Regression Test. In multiple linear regression analysis to determine the magnitude of the influence of the independent variables X1 (E-Filing), X2 (Account Representative Role Role), X3 (Taxpayer Knowledge), on the dependent variable Y (Individual Tax Compliance).

Based on Table 8, several important values can be inferred. First, the value of a or the constant, which is 10.463, indicates that the variables e-filing, Account Representative Role, and taxpayer knowledge in a constant state have a value of 10.463. Second, the regression coefficient $b_1 = 0.190$ indicates that if the e-filing variable increases by 100%, it will result in a 19.0% increase in tax compliance. Third, the regression coefficient $b_2 = 0.332$ shows that a 100% increase in the Account Representative Role variable will lead to a 33.2% increase in tax compliance. Fourth, the regression coefficient $b_3 = 0.114$

indicates that a 100% increase in the taxpayer knowledge variable will result in an 11.4% increase in tax compliance. Thus, these results provide an overview of the contribution of each variable to tax compliance in the regression model.

Table 8. Multiple Linear Regression Test

	Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	10.463	2.461		4.251	0.000
	e-filing	0.190	0.097	0.195	1.957	0.053
	Account Representative Role	0.332	0.082	0.376	4.058	0.000
	taxpayer knowledge	-0.114	0.122	-0.092	-0.931	0.354

a. Dependent Variable: Individual tax compliance

Based on the regression values for independent variables, it is concluded that the variable with the greatest influence on tax compliance is the value of the Account Representative Role variable (X2) at 33.2%. According to this information, it is known that the increase in tax compliance is more likely influenced by the Account Representative Role variable (Table 8).

Next, the partial testing was carried out using a significant level of 0.05 (α=5%). With the criteria if it is significant > 0.05, then the hypothesis is rejected, meaning there is no influence between the dependent variable and the independent variable. And if it is significant < 0.05 then the hypothesis is accepted, meaning there is an influence between the dependent variable and the independent variable.

From the t-test results, the hypothesis test criteria are rejected, namely t-stat < t-table. Therefore, the testing criteria for the t-test at a significance level of 5% are known (n-k), where n is the number of respondents and k is the number of variables = 100-4 = 96. The t-table value for n = 96 is 1.984. From the table above, it can be observed that the influence of e-filing on tax compliance obtained a t-stat value of 1.957 < t-table 1.984. Thus, based on the partial testing criteria, H1 is rejected, meaning that e-filing does not have a significant effect on tax compliance.

From the t-test results, the hypothesis test criteria are accepted, namely t-stat > t-table. Therefore, the testing criteria for the t-test at a significance level of 5% are known (n-k), where n is the number of respondents and k is the number of variables = 100-4 = 96. The t-table value for n = 96 is 1.984. From the table above, it can be observed that the influence of Account Representative Role on tax compliance obtained a t-stat value of 4.098 > t-table 1.984. Thus, based on the partial testing criteria, H2 is accepted, meaning that Account Representative Role has a significant effect on tax compliance.

From the t-test results, the hypothesis test criteria are rejected, namely t-stat < t-table. Therefore, the testing criteria for the t-test at a significance level of 5% are known (n-k), where n is the number of respondents and k is the number of variables = 100-4 = 96. The t-table value for n = 96 is 1.984. From the table above, it can be observed that the influence of Taxpayer Knowledge on tax compliance obtained a t-stat value of 0.931 < t-table 1.984. Thus, based on the partial testing criteria, H3 is rejected, meaning that taxpayer knowledge does not have a significant effect on tax compliance.

Simultaneous testing is done using the F-test, which compares the calculated F-value with the tabulated F-value. The criteria for the F-test results are as follows: if the calculated F-value is greater than the tabulated F-value, it can be concluded that independent variables simultaneously have a significant effect on the dependent variable. Conversely, if the calculated F-value is smaller than the tabulated F-value, it can be interpreted that independent variables simultaneously do not have a significant effect on the dependent variable. Thus, the results of this simultaneous F-test provide an overview of whether all independent variables together contribute significantly to the dependent variable in the regression model.

It can be observed that the calculated F-value is 7.730, while the tabulated F-value at α = 0.05 with degrees of freedom (n) = 95 is obtained as 2.47. From this result, it is known that the calculated F-value > tabulated F-value, i.e., 7.730 > 2.47. Therefore, it can be concluded that the variables E-Filing (X1), Account Representative Role (X2), and Taxpayer Knowledge (X3) collectively have a positive and significant impact on Tax Compliance. Coefficient of Determination Test. The determination test is one way to check or determine the extent to which the fit of the number of independent variables into a multiple linear regression model together and can explain the dependent variable. Lastly, Table 9 showed R Square of 0.195 which means that 19.5% of the factors that influence compliance with paying taxes at East Medan Primary Tax Office can be explained by E-Filing, Account Representative Role, and Taxpayer Knowledge. Meanwhile, the remaining 80.5% can be explained by other factors not examined by this study.

Table 9. F Test

ANOVA[a]				
Model		Sum of Squares	F	Sig.
1	*Regression*	257.004	7.730	.000[b]
	Residual	1063.986		
	Total	1320.990		
R	0.441a			
R Square	0.195			
Adjusted R Square	0.169			
Std. Error of the Estimate	3.329			

a. Dependent Variable: individual tax compliance
b. Predictors: (Constant), e-filing, Account Representative Role, taxpayer knowledge

DISCUSSION

The results of statistical data analysis prove that there is no significant influence of the E-Filing variable on Tax Compliance at East Medan Primary Tax Office. From the partial test table, the effect of e-filing on tax compliance obtained a t-value of 1.957 < t-table 1.984. Therefore, based on the criteria for the partial test, H1 is rejected, meaning that e-filing does not have a significant effect on tax compliance. This is because the criteria in the t-Test require that the t-value must be greater than the t-table. According to Diantini et al. (2018), e-filing is a Monthly or Annual Notification Letter in the form of an electronic form found on a computer medium with electronic submission in digital form sent to the Directorate General of Taxes through an online and real-time process. There is another definition of e-filing in other studies, which defines e-filing as a way of submitting Annual Tax Return or Annual SPT Notification online through the Directorate General of Taxes website or Application Service Provider.

The results of statistical data analysis prove that there is a significant influence of the Account Representative Role variable on Tax Compliance at East Medan Primary Tax Office. From the partial test above, the influence of Account Representative Role on tax compliance obtained a t-value of 4.089, which is greater than the t-table value of 1.984. Therefore, based on the criteria for the partial test, H2 is accepted, meaning that Account Representative Role has a significant influence on tax compliance. This is because the criteria for the T Test require that the t-value must be greater than the t-table value. According to Fadhilatunisa (2018), the definition of an Account Representative Role (AR) in the Directorate General of Taxes is an employee of the Directorate General of Taxes (DJP) who is entrusted with the authority and responsibility to provide direct services, guidance, and supervision to certain taxpayers. It can be explained that tax officials providing services must have the ability to communicate and serve taxpayers who come. The same research was also conducted by Mulatsih et al., (2017) with the result that the research showed that the factors of service competence, service credibility, and supervision of material compliance influence taxpayer compliance at the KPP Pratama Tarakan.

The statistical data analysis results prove that there is no significant influence of the taxpayer's understanding variable on Individual tax compliance at the East Medan Primary Tax Office. From the results of the partial test above, the influence of Taxpayer Knowledgeon individual tax compliance is obtained with a t-value of 0.931 < t-table 1.984, so based on the provisions of the partial test, it can be concluded that H3 is rejected, which means that the understanding of taxpayers does not have a significant effect on individual tax compliance. This is because the provision in the t-test is that the t-value must be greater than the t-table. According to Siti Kurnia Rahayu (2018), the study emphasizes the importance of tax knowledge aspects for taxpayers, which greatly influences the taxpayer's attitude toward fair tax systems. With better knowledge quality, it will result in a correct obligation fulfillment attitude. The increasing tax knowledge of the public through both formal and non-formal tax education will have a positive impact on taxpayer understanding. The same research was also conducted by Tene et al. (2017) with the research results showing that taxpayer understanding, tax awareness, and tax sanctions have a significant effect on personal taxpayer compliance at the KPP Pratama Manado, while fiscal service does not have a significant effect on personal taxpayer compliance at the KPP Pratama Manado.

Based on the table above, it is known that the calculated F-value is 7.730, while the critical F-value at $\alpha = 0.05$ with degrees of freedom (n) = 95 is obtained as 2.47. From this result, it is evident that the f_count > f_table, specifically 7.730 > 2.47. Therefore, it can be concluded that the variables E-Feeling (X1), Account Representative Role (X2), and Taxpayer Knowledge(X3) together have a positive and significant effect on Individual tax compliance at the East Medan Primary Tax Office. According to Arisandy (2017), Taxpayer Knowledge of tax regulations influences the level of individual tax compliance, indicating that the connection between Taxpayer Knowledge and tax regulations with individual tax compliance is interrelated. This research aligns with a study conducted by Solekhah & Supriono (2018).The results of their study indicate that the implementation of the e-filing system does not have a positive and significant effect on the compliance of personal taxpayers. Additionally, tax understanding does not have a positive and significant effect on the compliance of personal taxpayers.

CONCLUSION

Based on the results discussed in the previous chapter, this study concludes several main findings. First, the partial test indicates that the E-Feling variable does not have a significant influence on individual tax compliance at the East Medan Primary Tax Office because the calculated t-value in the T-test does not exceed the critical t-value (T-table) according to the stipulated conditions. Conversely, the Account Representative Role variable has a significant influence on individual tax compliance, as indicated by the T-test results showing that the calculated t-value is greater than the critical t-value. However, the Taxpayer Knowledge variable does not have a significant effect on individual tax compliance, as shown in the T-test results. Second, the simultaneous test indicates that collectively, the E-Filing, Account Representative Role, and Taxpayer Knowledge variables have a significant influence on individual tax compliance at the East Medan Primary Tax Office. Third, the coefficient of determination (R Square) of 0.195 indicates that 19.5% of the variation in individual tax compliance can be explained by the E-Feeling, Account Representative Role, and Taxpayer Knowledge variables. The remaining 80.5% is attributed to other factors not examined in this study. Thus, although the examined variables contribute significantly, there are still other factors influencing individual tax compliance that need further investigation.

Based on the results of the analysis and conclusions, the researcher provides several suggestions as input that can increase effectiveness and efficiency in the tax reporting system, especially through e-filing. First, intensive efforts are needed to socialize the use of e-filing to the public. Effective socialization will increase public understanding and acceptance of this technology, so that it can be utilized optimally. Second, the office is expected to increase the optimality of socialization regarding services to the community, especially regarding the tax reporting system. Good service system support will make it easier for taxpayers to understand and use the reporting system, so that they can increase compliance in paying taxes.

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