

The Impact Of E-Invoice Implementation on Taxpayer Compliance

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Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh penerapan e-faktur terhadap kepatuhan wajib pajak pada KPP Pratama Medan Kota. Karena pajak menjadi sumber pendapatan negara untuk membiayai semua pengeluaran termasuk pengeluaran pembangunan hal ini sangat dibutuhkan peran serta masyarakat dalam bentuk kesadaran dan kepedulian untuk membayar pajak. Seperti diketahui Indonesia menganut sistem self Assessment system. E-faktur diharapkan mampu meningkatkan kepatuhan wajib pajak untuk membayar kewajibannya. Metode yang digunakan dalam penelitian ini adalah pendekatan kuantitatif deskriptif berupa jawaban responden dalam kuesioner melalui skala likert. Teknik pengumpulan populasi menggunakan teknik simple random sampling dengan sebanyak 2.320 wajib pajak dengan menggunakan E-faktur sedangkan sampel terdiri dari 97 wajib pajak hal ini dilakukan dengan rumus slovin. Data yang digunakan bersumber dari data primer dan data sekunder. Dan penyusunan skripsi ini menggunakan Teknik pengumpulan data dokumentasi dan kuesioner. Hipotesis diuji dengan menggunakan uji normalitas data, analisis regresi linear sederhana, uji t secara parsial dan R-Square dengan menggunakan program SPSS versi 17. Untuk mengetahui pengaruh Penerapan e-faktur terhadap kepatuhan wajib pajak, secara simultan berpengaruh secara signifikan terhadap kepatuhan wajib pajak serta dilakukan pengujian hipotesis statistik nilai $t_{hitung} 4,237 > t_{tabel} 1,661$ dengan nilai signifikan $0,000 < 0,05$ yang mana semakin baik penerapan aplikasi e-faktur maka kepatuhan wajib pajak juga akan meningkat dengan demikian H_a Diterima, maka dapat disimpulkan bahwa penerapan e-faktur berpengaruh signifikan terhadap kepatuhan wajib pajak.

Kata Kunci: E-faktur, Kepatuhan, Wajib Pajak.

Abstract

This study aims to determine the effect of the implementation of e-invoices on taxpayer compliance at the Medan City Tax Office. Because taxes are a source of state revenue to finance all expenses including development expenses, this greatly requires community participation in the form of awareness and concern for paying taxes. As is known, Indonesia adopts a self-assessment system. E-invoices are expected to be able to increase taxpayer compliance in paying their obligations. The method used in this study is a descriptive quantitative approach in the form of respondent answers in a questionnaire through a Likert scale. The population collection technique uses a simple random sampling technique with 2,320 taxpayers using E-invoices while the sample consists of 97 taxpayers, this is done using the Slovin formula. The data used comes from primary and secondary data. And the preparation of this thesis uses documentation and questionnaire data collection techniques. The hypothesis was tested using data normality test, simple linear regression analysis, partial t-test and R-Square using SPSS version 17. To determine the effect of e-invoice implementation on taxpayer compliance, simultaneously it has a significant effect on taxpayer compliance and statistical hypothesis testing was carried out with a calculated t value of $4.237 > t \text{ table } 1.661$ with a significant value of $0.000 < 0.05$ which means that the better the implementation of the e-invoice application, the taxpayer compliance will also increase, thus H_a is accepted, it can be concluded that the implementation of e-invoice has a significant effect on taxpayer compliance.

Keywords: E-invoice, Compliance, Taxpayer

INTRODUCTION

Taxes play an important role in national life, especially in the implementation of development, because taxes are a source of state revenue to finance all expenses including development expenses. To realize these development programs, of course the Government requires a lot of money. The state revenue received by the Government is through tax collection, this requires community participation in the form of awareness and concern to pay taxes. As is known, Indonesia adopts a Self Assessment System, namely Taxpayers can calculate, report, and pay their own taxes owed.(Rialdy & Hannaz, 2018)

Awareness is a state of someone knowing and understanding, Thus taxpayer awareness becomes an important aspect because the taxation system in Indonesia adopts a self-assessment system (Januri & Hanum, 2018). While on the other hand, there are many facts that reveal the many tax violations that occur causing less than optimal tax revenue for the country.(Hanum, 2012). The implementation of a good system will be able to increase acceptance because everything is done according to the established system. As stated in (undang-undang No.28 tahun 2007, n.d.) Regarding General Provisions and Tax Procedures, Taxpayers are required to report and be responsible for the calculation of the actual amount of tax owed. For Taxable Entrepreneurs (PKP), it is mandatory to report and be responsible for the calculation of the amount of Value Added Tax (PPN) and Sales of Luxury Goods (PPnBM) through a Tax Return (Dahrani, 2021). With the aim of minimizing fraud that often occurs in terms of reporting taxes owed and simplifying the procedure for reporting Tax Returns (SPT), the Directorate General of Taxes has launched a new program, namely e-Faktur or electronic tax invoice. E-Faktur is an electronic application that replaces e-Spt for Taxable Entrepreneurs. Electronic Tax Invoices, hereinafter referred to as e-Invoices, are Tax Invoices created through an application or electronic system determined and/or provided by the Directorate General of Taxes (Article 1 paragraph (1)(Pajak Nomor PER- 16 /PJ/2014, n.d.). E-Invoice has the benefit of providing convenience, security, and comfort for Taxable Entrepreneurs (PKP) because it reduces the usual expenses such as paper costs, shipping costs, printing costs, verification work costs, coding, and reducing the cost of employees handling VAT. The benefits for the Directorate General of Taxes are time efficiency in the inspection process and restitution returns. With the implementation of this, it is expected to reduce the cost compliance that burdens PKP(Hafsah & Ramadhani, 2020).

By providing convenience in carrying out tax obligations, E-Invoice is expected to be able to increase PKP compliance in carrying out their tax obligations. In addition, there is a need for in-depth socialization and training conducted by the Directorate General of Taxes regarding e-Invoices so that PKP can understand when operating e-Invoices so that it can prevent human error. In order to avoid administrative sanctions and criminal sanctions, Based on the data above, it can be seen that those using e-Invoices have decreased. While those who have not used e-Invoices are increasing (Hani & Lubis, 2010). Here it can be seen that not all Taxable Entrepreneurs use E-Invoices. This is due to the still low knowledge of Taxable Entrepreneurs in operating e-Invoices so that they do not understand how to report the correct PPN Periodic Tax Return in accordance with the Tax Laws in force in Indonesia. In fact, all Taxable Entrepreneurs (PKP) should be required to use e-Invoices considering that the Directorate General of Taxes has determined the use of e-Invoices nationally on July 1, 2016, so that Manual Invoices are not enforced for Taxable Entrepreneurs.

This is in accordance with research conducted by (Novarina, 2005), This happens because this system is still relatively new so that in its implementation there are still shortcomings and there are still many things that must be understood related to the readiness of human resources, facilities and equipment so that it takes a long process and time, in addition to having to follow the development of information technology. Therefore, the researcher conducted a study on "The Effect of E-invoice Implementation on Taxpayer

Compliance at the Medan City Pratama Tax Office". Based on this background, the formulation of the research problem is: Does the application of E-invoice affect Taxpayer Compliance at the Medan City Pratama Tax Service Office, this study aims to determine the effect of the application of Electronic applications (e-invoice) on the level of Individual Taxpayer Compliance at the Medan City Pratama Tax Office (Lubis & Hidayat, 2019).

METHOD

In this study, the author uses a descriptive approach. The variables in this study are E-invoice (electronic tax invoice) and Taxpayer Compliance. The data used in this study are sourced from primary data and secondary data. Primary data was obtained through a questionnaire distributed to taxpayers registered at the Medan City Tax Office. (Sugiyono, 2017) While secondary data was obtained from a literature study or sourced from data that has been collected by other parties, namely, the Medan City Tax Office. The population in this study is the number of Taxable Entrepreneurs registered at the Medan City Tax Office and have used the e-Invoice application, which is 2,320 taxpayers. (Azuar et al., 2015) The sample taken in this study uses the Solvin formula, which is 97 people/taxpayers. The data collection technique used by the author in the study is by means of documentation and questionnaires. Documentation, namely by asking questions directly to competent parties such as the Data and Information Processing (PDI) section to obtain information related to the implementation of e-invoices.

Questionnaire, which is a data collection technique carried out by giving a set of written questions or statements to respondents to be answered. Respondents with the category of taxpayers who are confirmed as Taxable Entrepreneurs (PKP). The data analysis technique used in this study is, Editing Research data collected by researchers through filling out questionnaires. Coding Coding is the process of identifying and classifying research data into numeric scores or symbol characters. This process is needed especially for research data that can be classified. Data Processing The statistical application used for data analysis with a computer is SPSS (Statistical Package for the Social Sciences) (Janie, 2012).

RESULTS AND DISCUSSION

This study examines the variable of e-invoice implementation on taxpayer compliance. The population is Taxable Entrepreneurs registered at KPP Pratama Medan City and have used the e-Invoice application, which is 2,320 taxpayers. with a total sample of 97 respondents. The method used is the Simple Random Sampling technique. Taxpayer data is grouped into four parts, namely: the most gender is male, the most age is 31-40 years, the most education level is Diploma, the most tax knowledge is through Brevet. The first part in this sub-result is to interpret the data normality test following the results of the normality test with the Kolmogorov-smirnov test in this study:

Table 1. Kolmogorov – Smirnov Normality Test One-Sample Kolmogorov-Smirnov Test

		Implementation of e-Invoice	Taxpayer Compliance
N		97	97
Normal Parameters ^a	Mean	357.526	859.897
	Std. Deviation	280.636	637.948
	Absolute	.102	.109
Most Extreme Differences	Positive	.094	.079
	Negative	-.102	-.109
Kolmogorov- Smirnov Z		1.006	1.077
Asymp. Sig. (2- tailed)		.264	.197

Based on the results of the normality test above, it can be seen that based on the data normality test, the probability value is obtained based on the standardized value of 0.05 with the test results of each variable, namely the Implementation of e-invoices (X) = 0.264 and the Taxpayer Compliance variable (Y) = 0.197. Which result is greater than 0.05. Thus, based on these results, it can be concluded that the data used in this study is Normal. The second part in this sub-result is a simple linear analysis, the following are the test results in this study:

Table 2. Simple Linear Regression

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	54.028	7.578		7.129	.000
1 Implementation of e-Invoice	.895	.211	.399	4.237	.000

Based on the table above, a Simple Linear Regression equation model can be formed with the following formula: $Y = 54.028 + 0.895X$. The interpretation of the equation can be seen that the regression coefficient of the Electronic Tax Invoice (e-Invoice) variable on Taxpayer Compliance is obtained at 0.895 with a constant of 54.028, which means that the better the Implementation of the e-Invoice Application, the Taxpayer Compliance will also increase. The third part in this sub-result is the Simple Regression Coefficient Test (t-Test) here are the results of the t-test in this study:

Table 3. Statistical t-test of hypothesis t (partial) Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std.error	Betta		
(Constant)	54.028	7.578		7.129	.000
Implementation of e-Invoice	.895	.211	.399	4.237	.000

Through the table above, the value of $t = 4.237$ is obtained with a probability or sig of 0.000. Because the sig value = 0.000 < 0.05, H1 is accepted. Thus, it can be concluded that there is a significant influence of the implementation of e-invoices on taxpayer compliance at the Medan City Pratama Tax Office.

The fourth part in this sub-result is the Determination Coefficient Test, the following are the results in this study:

Table 4. Determination Coefficient Test

Model	R	R Square	Adjusted Square	R Std. Error of the Estimate	Durbin-Watson
1	.399 ^a	.159	.150	581.074	1.776

From the results of the regression test of the coefficient of determination of the summary model in the table above, it can be seen that the coefficient of determination (R square) obtained in this study is 0.159. This means that 15.9% of the Taxpayer Compliance variable can be explained by the independent variable, namely the Implementation of e-invoices (X). While the remaining 84.1% can be explained by other independent variables that are not included in this study. Like previous research conducted by (Saragih, 2014) The influence of taxpayer awareness, understanding of tax regulations and tax sanctions on individual taxpayer compliance at the Medan City Pratama Tax Office. The results of the study show that taxpayer awareness, understanding of tax regulations and tax sanctions contribute to individual taxpayer compliance at the Medan City Pratama Tax Office by 65.6%.

DISCUSSION

The effect of implementing e-invoices on taxpayer compliance at the Medan City Pratama Tax Office. The results of the hypothesis test have shown that partially, the implementation of E-invoice has a significant effect on Taxpayer Compliance. The results of this study are consistent with research conducted by (Husnurrosyidah, 2017) The Influence of E-Filing, e-Billing and e-Invoice on Tax Compliance at BMT throughout Kudus Regency, namely E-invoice has an influence on tax compliance of BMT throughout Kudus Regency.

The existence of e-invoices in addition to providing convenience for taxpayers, e-invoices can also minimize the use of fictitious tax invoices. (Herry Wahyudi & Sanjaya, 2017) Fictitious tax invoices are a form of tax fraud committed by irresponsible Taxpayers which results in huge state losses from the tax sector, and failure to achieve tax revenue targets. By implementing the e-invoice application, the Directorate General of Taxes can minimize the misuse of tax invoices. With e-invoices, the Directorate General of Taxes will find it easier to supervise Taxpayers because they must go through a validation process before the Taxpayer obtains a Tax Invoice Serial Number. The Directorate General of Taxes will provide an electronic certificate to PKP which will be used to obtain a Tax Invoice Serial Number through a website determined and/or provided by the Directorate General of Taxes. The availability of complete data from each tax invoice can minimize the process of storing e-invoice documents and facilitate services, because it will speed up the process of checking, reporting, and providing Tax Invoice Serial Numbers.

So that by implementing this electronic-based system will minimize the misuse of Tax Invoices by fictitious companies or irresponsible parties so that the potential for lost taxes becomes very small, In addition, with the existence of e-Invoices, Taxpayers become more orderly because they can present the right tax invoices and in accordance with their transactions. Furthermore, taxpayers will have trust and a sense of responsibility for their obligations in paying taxes if the tax administration system can be trusted and provides convenience for the implementation of these tax payments. According to (Safri Nurmantu, 2009) Tax compliance is defined as a condition where taxpayers fulfill all their tax obligations and exercise their tax rights. By paying attention to taxpayer compliance, state revenues will be better so that they can help the development and economy of the country through taxes.

CONCLUSION

Based on the data collected and the testing that has been done on the problem using simple linear regression, it can be concluded that: First, partially the implementation of E-invoice has an effect on taxpayer compliance. The researcher concluded that the existence of e-Tax Invoice is considered to be very effective and efficient for the Directorate General of Taxes and taxpayers themselves. In addition, this electronic-based system will minimize the misuse of tax invoices by fictitious companies or irresponsible parties so that the potential for lost taxes will be very small. The use of fictitious tax invoices is very common among Taxpayers, especially Taxable Entrepreneurs. Easy and practical tax administration tends to increase the compliance of Taxable Entrepreneurs in fulfilling their tax obligations. Suggestions

For further research that wishes to conduct the same research, it is expected to use other test tools or increase the number of independent variables

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