

THE EFFECT OF THE USE OF E-FILING AND TECHNOLOGY CAPABILITIES ON TAXPAYER COMPLIANCE OF PERSONAL PERSONS IN THE CITY OF YOGYAKARTA

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ABSTRACT

The purpose of this study was to examine the effect of e-Filing and technology capabilities on individual taxpayer compliance in the city of Yogyakarta. This research was conducted on individual taxpayers who reported their taxes with an online tax reporting system in the city of Yogyakarta.

This study used a sample of 40 respondents. The data analysis model used in this study is a simple linear analysis and moderated regression analysis (MRA) with the help of the SPSS 25 program.

The results of this study indicate that the implementation of the e-Filing system has a positive effect on individual taxpayer compliance, for the technology capability variable also has a positive effect on taxpayer compliance. And technological capability is a strong moderator in the relationship between the e-Filing variable and taxpayer compliance.

Keywords: *E-Filing, Technology Capability and Taxpayer Compliance.*

INTRODUCTION

The Republic of Indonesia is a legal state based on Pancasila and the 1945 Constitution, with the aim of realizing a just and prosperous, safe, peaceful, and orderly life of the state and nation, as well as ensuring the same legal position for citizens. To achieve the intended goal, national development that is carried out continuously and sustainably and evenly throughout the country requires large costs that must be explored, especially from sources of own ability. Taxes are used as an effort by the government to realize the independence of a nation or state in financing development that is useful for the common interest. The important role of taxes in development requires an increase in tax revenues.

According to Official (2019) There are three types of tax collection, namely, official assessment system, self assessment system and with holding system. Tax revenue in Indonesia applies a self-assessment system. The Self Assessment System is a tax collection system that gives taxpayers the confidence to calculate, pay and report themselves the amount of tax that should be due based on tax laws. The

weakness of the self-assessment system is that taxpayers will try to deposit as little tax as possible by making reports on wealth that are not in accordance with reality, so that in this system taxpayer compliance is highly tested.

In implementing the self-assessment system, taxpayer compliance is another important factor in realizing the achievement of the target of tax revenue. The higher the taxpayer compliance, the tax revenue will increase, and vice versa. This means that the success or failure of this system is largely determined by the compliance of taxpayers and optimal supervision of the tax apparatus themselves.

According to Marjan (2014) Taxpayer compliance is a behavior of a taxpayer in carrying out all his tax obligations and using his taxation rights based on the applicable tax laws and regulations, such as reporting tax returns on time and not having tax arrears.

In order to support and encourage taxpayers to comply with taxpayer compliance, the Directorate General of Taxes issued a decision Number 47/PJ/2008 on December 16, 2008

regarding the submission of an electronic tax return (SPT) or referred to as an e-Filing product or electronic filing system. E-Filing is a means of submitting Tax Returns (SPT) electronically which is carried out online and in real time via the internet on the website of the Directorate General of Taxes or through an Application Service Provider Company (ASP) appointed by the DGT. With the e-Filing system, it is hoped that taxpayers can more easily carry out their obligations without having to queue at tax service offices. In addition, the submission of the Annual Notification Letter (SPT) can be done anywhere and anytime,

The use of the e-Filing system is certainly inseparable from the technological capabilities possessed by taxpayers, technological capabilities are one of the factors supporting the e-Filing system, where using the e-Filing system requires good technological capabilities. Because with good technological capabilities, the higher the desire of taxpayers to use e-Filing. However, in reality there are still many taxpayers who do not understand how to report SPT using e-Filing, some taxpayers think that the use of electronic systems is actually very confusing and difficult, this is due to the taxpayer's lack of technological capabilities.

There are several studies conducted by previous researchers regarding taxpayer compliance, including research conducted by (Suprayogo & Hasymi, 2018) entitled "The Influence of the Implementation of the E-Filing System on the Compliance of Individual Taxpayers with Understanding of the Internet as a Moderating Variable at the Pratama Jakarta Jatinegara Tax Service Office". The results of this study indicate that the implementation of the e-Filing system has a positive and significant effect on taxpayer compliance, understanding the Internet has a positive influence on the relationship between the application of the e-Filing system and individual taxpayer compliance. Research conducted by (Sinaldi & Subardjo, 2021) The results of

the study show that the implementation of the e-Filing system has a positive effect on individual taxpayer compliance and understanding of the internet is not a moderating variable and has no effect on the relationship between the implementation of the e-Filing system and taxpayer compliance.

Based on the problems that have been described above and a description of several studies that have been carried out previously which have different results and also there is no previous research that examines the effect of the application of e-Filing and technological capabilities on individual taxpayer compliance, the formulation of the problem in this study namely the factors that influence the use of e-Filing are still unknown. Thus, the research questions are as follows: does the use of e-Filing and technology capabilities partially affect the compliance of individual taxpayers in the city of Yogyakarta?; and whether technological capabilities can moderate the relationship between the use of e-Filing on individual taxpayer compliance in the city of Yogyakarta?.

Based on the formulation of the problem that has been described, the objectives of this study are as follows: empirically test the effect of the use of *e-Filing* and technological capabilities on individual taxpayer compliance in the city of Yogyakarta, and empirically testing the ability of technology to moderate the relationship between the use of e-Filing on individual taxpayer compliance in the city of Yogyakarta.

THEORETICAL BASIS

Tax

The definition of tax put forward by SI Djajadiningrat in (Official, 2019) that is:

"Taxes are an obligation to hand over part of the wealth to the state treasury due to a situation, event, and act that gives a certain position, but not as a punishment, according to regulations set by the government and can be forced, but there is

no direct reciprocal service from the state. to maintain the general welfare.”

Tax definition put forward by Dr. NJ Feldmann in (Official, 2019) that is:

"Taxes are achievements that are unilaterally imposed by and owed to the authorities (according to generally established norms), without any contra-performance, and are used solely to cover general expenses.

There are two tax functions according to Official (2019) namely: Budgetair Function (State Financial Source) and Regularend Function (Regulator). There are various types of taxes which are grouped into three types: (Official, 2019), namely grouping according to class (direct tax and indirect tax), according to nature (subjective tax and objective tax), and according to the collecting agency (state tax (central tax) and local tax).

The tax collection procedure consists of the tax system (real system), the assumption system (fictitious), and the mixed system, the tax collection principle (the principle of tax collection, the principle of source, and the principle of nationality), and the tax collection system (Official Assessment System), Self Assessment System, and With Holding System (Official, 2019).

E-Filing

E-Filing is a method of electronically submitting Tax Returns (SPT) which is carried out online and in real time via the internet on the website of the Directorate General of Taxes or electronic SPT service providers or Application Service Providers (ASP). (Noviana et al., 2017). The main purpose of the e-Filing tax reporting service is to help taxpayers to provide electronic SPT reporting facilities, so that taxpayers no longer need to print all report forms and wait for manual signatures.

Quoted from Fadilah (2018) E-Filing is regulated in the Director General of Taxes Regulation Number PER-26/PJ/2012 concerning Procedures for Receiving and Processing of Annual Tax Returns and Number PER-39/PJ/2011 concerning

Methods for Submission of Annual Letters for Individual Taxpayers using forms 1770S or 1770SS e-Filing through the website of the Directorate General of Taxes which has been amended in Number PER-1/PJ/2014

(<https://djponline.pajak.go.id/account/login>).

To be able to report Annual SPT by e-Filing, taxpayers must have an E-FIN (Electronic Filing Identification Number) which is a digital identity to register as a taxpayer through e-Filing which can be obtained at the nearest KPP.

According to the page uploaded by www.pajak.go.id, it is stated that there are three advantages to using the e-Filing facility through the DGT website. (Darmawan & Justinia Castellani, 2018) namely:

1. The data submitted by the Taxpayer is always complete.
2. Ease of filling out the SPT because it uses a computer system;
3. Environmentally friendly by reducing paper usage

Thus, e-Filing in this study can be concluded as a process where taxpayers can fill out and submit an electronic SPT using online through an application service provider company and can be directly submitted to the Directorate General of Taxes.

Technology Capability

Technology Acceptance Model (TAM)

Technological capability is an important factor that can affect the success in using the e-Filing system. One of the theories regarding the use of information technology that can be used is the Technology Acceptance Model (TAM). The Technology Acceptance Model was first introduced by Davis in 1989. This theory is a development of The Theory of Reasoned Action (TRA) which is a theory of reasoned action with one premise that a person's reaction and perception of something will determine that person's attitude and behavior. (Mulyani & Fidiana, 2021)

According to Desmayantiin Andi (2018) *Technology Acceptance Model (TAM)* is a model to predict and explain how technology users receive and use the technology in the user's individual work. The users referred to in this study are Individual Taxpayers and the information technology in question is e-Filing. TAM describes that there are two factors that dominantly affect technology integration. The first factor is the perception of usefulness, namely using the system (e-Filing) will bring benefits to the people who use it and will improve their performance. While the second factor is the perception of ease of use of technology, namely that taxpayers find it easy to run the system (e-Filing) and can learn it themselves.

According to Nurjannah et al (2017) Perception of usefulness or usefulness is a system related to the productivity and effectiveness of the system from usability in the overall task to improve the performance of people who use the system. This means to measure the benefits of using the e-Filing system continuously compared to the manual method. While the perception of ease of use is the perception of a system that is easy to use and does not cause a burden for its users so as to reduce one's effort, both in the form of time and effort. (Susanto & Jimad, 2019) *Information Technology Capability in Using E-Filing*

Technological capabilities are basically influenced by the individual himself, whether from within the individual is able to accept technology, especially in this case e-filing. If the taxpayer is able to accept a new technology, the taxpayer does not hesitate to report his taxes using e-filing. In addition to the influence of the individual itself, there are other factors that affect the ability of information technology, namely the technology itself, namely the internet and computers which are the means of using e-Filing. These technological capabilities can be seen from the ability of human resources to use information technology, the availability of internet

connections and good software and hardware facilities and facilities, able to process transactions correctly, at any time and according to needs.

Taxpayer Compliance

According to Marjan (2014) Taxpayer compliance is a behavior of a taxpayer in carrying out all his tax obligations and using his tax rights based on the applicable tax laws and regulations, such as reporting tax returns on time and not having tax arrears.

Compliance in the world of taxation is divided into two parts, namely formal compliance and material compliance. Formal compliance is a condition in which a taxpayer performs and fulfills tax provisions formally and in accordance with statutory regulations. Meanwhile, material compliance is a condition in which a taxpayer performs and fulfills all material provisions contained in the tax law. (Noviana et al., 2017)

Based on the Regulation of the Minister of Finance Number 192/PMK.03/2007 concerning Taxpayers with Certain Criteria in the Framework of Preliminary Refunds of Overpayment of Taxes, Taxpayers with certain criteria are called Compliant Taxpayers if they meet the following requirements:

- 1) Timely in submitting the Notification Letter (SPT); timely submission of the Annual Tax Return in the last three years, namely the end of the third month after the tax year.
- 2) Do not have tax arrears for all types of taxes, except tax arrears that have obtained permission to make installments or delay tax payments. Tax arrears are tax installments that have not been paid on or after the date of imposition of the fine.
- 3) The Financial Statements are audited by a Public Accountant or Government Financial Supervision Agency with an unqualified opinion for 3 (three) consecutive years;
- 4) Never been convicted of a crime in the field of taxation based on a court

decision that has permanent legal force within the last 5 (five) years (Handayani & Rahmawati, 2018)

Thus, compliance in this study can be concluded as taxpayer compliance in registering, taxpayer awareness in fulfilling their tax obligations, compliance in calculating and paying taxes owed and reporting taxes on time before the specified deadline.

Previous Research

The following researchers attach the results of previous research on topics related to this research:

Research by Aqila and Furqon (2021) with the title "The influence of the e-Filing system, tax socialization, and tax sanctions on taxpayer awareness and compliance". The research variables are the e-Filing System, tax socialization, tax sanctions, taxpayer awareness and compliance. Similarities: Variable e-Filing, taxpayer compliance, qualitative and quantitative methods. The difference: Variable socialization, tax sanctions, research location. The result of the research is that E-Filing has a positive effect because it makes it easier for taxpayers. While the socialization of taxation is less influential, sanctions for violations of taxpayers have a positive effect, and awareness of taxpayers is still very lacking in KPP Pratama Batang.

Research by Mulyani and Fidiana (2021) with the title "The Influence of the Use of E-Registration, E-Biling, and E-Filing in the Technology Acceptance Model (TAM) Approach". The research variables are E-Registration, E-Biling and E-Filing. Similarities: Variable e-Filing, Using a questionnaire. The difference: Variable e-rigtration, e-biling, research location. The result of the research is that the perception of the usefulness of E-Registration, E-Biling and E-Filing has a positive effect on taxpayer compliance.

Biduri, Hermawan and Khasanah's research (2021) with the title "Taxpayer Compliance as Moderating the Effect of Technology Acceptance Model on the Use

of E-Filling Systems". The research variables are Taxpayer Compliance, Technology Acceptance Model and e-Filing system. Similarities: Taxpayer compliance variable, e-Filing, Using a questionnaire. The difference: The location of the study. The results of the research are the perceived usefulness and the perceived ease of use affect the use of the e-Filing system, the use of the e-Filing system has an effect on taxpayer compliance.

Suprayogo and Hasymi's research (2018) with the title "The Influence of the Implementation of the E-Filing System on Individual Taxpayer Compliance with Understanding the Internet as a Moderating Variable at KPP Pratama Jakarta Jatinegara". The research variables are E-Filing, Taxpayer Compliance and the Internet. Similarities: e-Filing variable, taxpayer compliance. The difference: Internet variable as moderating variable, Research location. The result of the research is that the application of the e-Filing system has a positive and significant effect on individual taxpayer compliance. Understanding the internet is a pure moderator and has a positive influence on the relationship between the implementation of the e-Filing system and individual taxpayer compliance.

Research by Noviana, Suprijanto, and Oemar (2017) with the title "The Influence of Perceptions of Individual Taxpayers on the Implementation of E-Filing on Compliance in Submitting Annual Tax Returns at the Semarang City Tax Office". The research variables are Taxpayer Perception, E-Filing and Taxpayer Compliance. Similarities: E-Filing Variable, Taxpayer Compliance, Using a questionnaire. The difference: The location of the study. The results of the research are the perception of usefulness, perception of convenience, user satisfaction, attitude towards behavior, perception of experience and perception of speed have a positive effect simultaneously or jointly on individual taxpayer compliance on the application of e-filing in submitting annual

tax returns at the Semarang City Tax Office.

Hypothesis Development

Effect of E-Filing on Taxpayer Compliance

The results of previous research conducted by Aqila & Furqon (2021) shows that e-Filing has a positive effect because it makes it easier for taxpayers, e-Filing has a fairly large effect, especially for individual taxpayers. Other research results by Muliyani & Fidiana (2021) explained that by using the e-Filing system which has an impact on increasing the productivity and performance of taxpayers in an effort to improve taxpayer compliance, which means that the better the use of e-Filing, the taxpayer compliance will also increase and vice versa if the e-Filing system has the impact of decreasing productivity and performance. taxpayers, the taxpayer compliance has decreased.

Based on the descriptions above, the following hypotheses can be drawn:

H₁: E-Filing has a positive and significant effect on taxpayer compliance.

The Influence of Technology Capability on Taxpayer Compliance

Technology capabilities affect a person's desire to use Information Systems.

Then there will be interest in using information systems (e-filing) if basically

individuals are willing to accept a new technology in their tax reporting. Therefore, it can be concluded, if the level

of technological capability is high, the interest in using it will increase. This increase in interest will affect the intensity of the use of information systems in this case, namely e-Filing on an ongoing basis.

Based on the description above, the research hypothesis is taken as follows:

H₂: Taxpayer Information Technology Capability has a positive effect on Taxpayer compliance

Technology Capability Can Moderate the Relationship between the Use of e-Filing on Individual Taxpayer Compliance

Systeme-Filing is an electronic filling and submission of Taxpayer SPT to the Directorate General of Taxes which aims to provide convenience and convenience for Taxpayers in submitting SPT by utilizing the internet network.

Therefore, to be able to run the internet, taxpayers are required to be able and understand the technology that exists today, because without being accompanied by technological capabilities, the implementation of tax reporting with e-Filing facilities which are felt to be easy and convenient will not be carried out properly. Technological capabilities will affect a person's desire to use information systems. Then there will be interest in using information systems (e-Filing) if basically individuals are willing to accept a new technology in their tax reporting.

H₃ : Technology capability can moderate the relationship between e-Filing and Taxpayer Compliance.

RESEARCH METHODOLOGY

Population and Sample

The population of this study is individual taxpayers who report their taxes using an online system or e-filing. While the sample is an individual taxpayer who lives in the city of Yogyakarta and reports his tax by e-Filing. The sampling technique used in this study is incidental sampling

Variable Operational Definition and Variable Measurement

Definition of each variable with operations and measurement methods:

1. E-Filing

E-Filing is a method of electronically submitting Tax Returns (SPT) which is carried out online and in real time via the internet on the website of the Directorate General of Taxes or electronic SPT service providers or Application Service Providers (ASP). (Noviana et al., 2017)

In this study, e-Filing was measured using a questionnaire developed by

Husnurrosyidah and Suhadi (2017) where all questions were measured using a Likert scale of 1 to 5.

2. Technology Capability

One of the theories regarding the use of information technology that can be used is the Technology Acceptance Model (TAM). According to Desmayantiin Andi (2018) *Technology Acceptance Model* (TAM) is a model to predict and explain how technology users receive and use the technology in the user's individual work. The users referred to in this study are Individual Taxpayers and the information technology in question is e-Filing.

3. Taxpayer Compliance

According to Marjan (2014) Taxpayer compliance is a behavior of a taxpayer in carrying out all his tax obligations and using his tax rights based on the applicable tax laws and regulations, such as reporting tax returns on time and not having tax arrears.

In this study, taxpayer compliance was measured using a questionnaire developed by Sulistyorini, Nurlaela and Chosamtu (2017) where all questions were measured using a Likert scale of 1 to 5.

Data Collection Instruments and Tools

The instrument in this study uses a questionnaire with a Likert scale of 1 to 5. The answers obtained will be suspended, namely the values: (1) strongly disagree, (2) disagree, (3) neutral, (4) agree and (5) strongly agree. .

The questionnaire consists of statements about e-Filing, technology capabilities and taxpayer compliance.

Data collection technique

This study uses primary data obtained directly from the answers to questionnaires distributed to individual taxpayers in the city of Yogyakarta.

Data collection in this study was carried out using a survey method through questionnaires sent to respondents via WhatsApp, sms or email. Before being sent to the respondents, the questionnaires made

were made sure that they were easy to understand by the respondents. The respondents were asked to voluntarily take responsibility for some of the questions posed by the researcher. For this reason, the researcher asked respondents to participate in this study by filling out the attached questionnaire related to questions about e-Filing, technology capabilities and taxpayer compliance.

Data analysis technique

The data analysis technique used in this study uses data quality test (validity test and reliability test), classical assumption test (normality test, multicollinearity test, and heteroscedasticity test), simple linear regression analysis, and Moderated Regression Analysis MRA.

Simple regression is based on a functional or causal relationship of one independent variable with one dependent variable. Simple linear regression general equation = $a + bX$.

Information:

Y = subject in the predicted dependent variable.

= value of when value of X = 0
(constant price)

= direction number or regression coefficient

X = subject to the independent variable that has a certain value.

Moderated Regression Analysis (MRA)

In this study using an interaction test technique or what is often referred to as Moderated Regression Analysis (MRA). Moderated Regression Analysis (MRA) is a special application of multiple linear regression to determine the effect of independent variables on the dependent and moderating variables.

The data analysis technique using multiple linear regression analysis in this study was carried out with the help of the SPSS 25 program.

RESULTS AND DISCUSSION

Overview of Research Objects

This research was conducted on individual taxpayers who use a tax reporting system with e-filing in the city of Yogyakarta. Taxpayers are spread over 5 regions, namely Bantul, Sleman, Kulonprogo, Gunungkidul and Yogyakarta city. Taxpayers who participate in this study consist of Individual Taxpayers who use e-Filing.

The research was conducted by distributing questionnaires either via email, WhatsApp or social media as many as 50 questionnaires, there were 10 questionnaires that were not returned so that the total questionnaires that could be processed were 40 questionnaires. After all the data has been collected, then testing is carried out assisted by using SPSS 25. Data distribution of the distribution of research questionnaires can be seen in table 4.1

Table 4.1 Distribution Data Questionnaire distribution

Information	Amount	Percentage
Questionnaire distributed	50	100%
Questionnaire used	40	80%
Questionnaire not returned	10	20%

Source: Primary data processed, 2022

Characteristics of Respondent Profile

Respondents in this study were Individual Taxpayers in Yogyakarta who reported their taxes using the e-Filing system, so that they were able to provide accurate and relevant information about the e-Filing system. The following is data on research identity consisting of gender, age, occupation, income and education.

a. Description of respondents by Gender

The following is a table of respondents' characteristics by gender, as follows:

Table 4.2 Characteristics of Respondents By Gender

Gender	Amount	Percentage(%)
Man	13	32.5%
Woman	27	67.5%
Total	40	100%

Source: Primary data processed, 2022

b. Description of respondents by Age

The following is a table of respondents' characteristics by age, as follows:

Table 4.3 Characteristics of Respondents Based on Age

Age	Amount	Percentage (%)
21-25	17	42.5%
26-30	18	45%
31-35	4	10%
36-40	1	2.5%
Total	40	100%

Source: Primary data processed, 2022

c. Description of respondents by occupation

The following is a table of respondents' characteristics by occupation, as follows:

Table 4.4 Characteristics of Respondents Based on Occupation.

Work	Amount	Percentage (%)
Private	37	92.5%
Businessman	2	5%
civil servant	1	2.5%
Total	40	100%

Source: Primary data processed, 2022

d. Description of respondents by Income

The following is a table of respondents' characteristics based on income, as follows:

Table 4.5 Characteristics of Respondents Based on Income.

Income	Amount	Percentage (%)
1,000,000 - 2,000,000	10	25%
2,000,000 - 3,500,000	16	40%
3,500,000 - 5,000,000	9	22.5%
>5.000.000	5	12.5%
Total	40	100%

Source: Primary data processed, 2022

e. Description of respondents based on Education

The following is a table of respondents' characteristics based on income, as follows:

Table 4.6 Characteristics Respondents Based on Education

Education	Amount	Percentage (%)
SENIOR HIGH SCHOOL	7	17.5%
Diploma III	10	25%
S1	21	52.5%
S2	2	5%
Total	40	100%

Source: Primary data processed, 2022

Instrument Test Results

Validity Test Results

From the results of the observation of the r table data, it is found that the sample value (N) for 40 respondents is 0.312. The results of the validity test stated that all instruments starting from the E-Filing variable (X1) consisting of X1.1 to X1.9 all data resulted in the calculated r value > from the r table value. For the Technological Capability variable (X2) which consists of X2.1 to X2.5, it produces a calculated r value > from the r table value. In addition, the Taxpayer Compliance variable (Y) which consists of Y1 to Y8 also produces a calculated r value > from the r table value. So it can be concluded that all the instruments of this study can be said to be valid.

Reliability Test Results

From the results of the reliability test above, all values of the variables X1, X2 and Y showed that the results of the Cronbach Alpha value > 0.6. So it can be concluded that all instruments in this study are stated to be reliable.

Classic Assumption Test Results

Normality Test Results

From the results of the normality test using the one sample Kolmogorov Smirnov method, the significance of the three variables for e-Filing is 0.200, technological ability is 0.118 and taxpayer compliance is 0.139 where the three results of the normality test are > from 0.05. So it can be concluded that the normality test in this study is normally distributed.

Multicollinearity Test Results

From the results of the multicollinearity test of the independent variables, namely e-Filing and technological capability, it shows that the VIF value is 1.661 where the value is smaller than 10 and has a tolerance value of more than (>) 0.10 so it can be concluded that the data from this study is free from multicollinearity.

Heteroscedasticity Test

Based on the results of the heteroscedasticity test, all independent variables have a significant profitability value greater than 0.05. Thus, it can be concluded that there is no heteroscedasticity in this research model.

First Hypothesis Test Results

Coefficient of Determination Test Results (R²)

Table 4.16 Test Results of Model I . Coefficient of Determination

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,479a	,229	,209	5.031
a. Predictors: (Constant), E-Filing				

Source: Primary data processed, 2022

The adjusted R square figure shows the coefficient of determination or the role of the use of e-Filing in relation to the taxpayer compliance variable of 0.209, indicating that only 20.9% of the taxpayer compliance variable can be explained by the e-Filing variable, the remaining 79.1% is explained by factors other.

F . Test Results

Table 4.17 Table of F . Test Results

ANOVA						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	285,926	1	285,926	11.298	,002b
	Residual	961,674	38	25,307		
	Total	1247,600	39			
a. Dependent Variable: Compliance_Tax_Required						
b. Predictors: (Constant), E-Filing						

Source: Primary data processed, 2022

From the test data above, it is known that the significance value for the use of e-Filing (X1) is 0.002 < 0.05, and the calculated F value is 11.298, F table = F(k ; nk) = F(2; 38) = 3.24 which means the calculated F value > F table. This shows that the e-Filing variable (X1) has an effect on Individual Taxpayer Compliance.

T . Test Results

Table 4.18 T Test Results Table

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	11,705	6.503		1,800	0.080
	E-Filing	,556	,165	,479	3,361	,002

a. Dependent Variable: Compliance_Tax_Required

Source; Primary data processed, 2022

For the results of the T test, it can be seen from the table above that the significance value of the variable using e-Filing is $0.02 < 0.05$, the value of t count = 3.361, t table = $t(a/2 ; nk-1) = t(0, 05/2 ; 40-1-1) = t(0.025 ; 38) = 2.0243$, which means the value of t count $>$ t table. Then H0 is rejected, H1 is accepted. So that the first hypothesis which states that the use of e-Filing has an effect on individual taxpayer compliance is partially accepted. Means that the use of e-Filing has a positive effect on individual taxpayer compliance.

Second Hypothesis Test Results

Coefficient of Determination Test Results (R²)

Table 4.19 Test Results of Model II . Coefficient of Determination

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,576a	,331	,314	4,685

a. Predictors: (Constant), Technology_Capabilities

Source: Primary data processed, 2022

The adjusted R square figure shows the coefficient of determination or the role of technology capability in relation to the taxpayer compliance variable of 0.314, indicating that only 31.4% of the taxpayer compliance variable can be explained by the technological capability variable, the remaining 68.6% is explained by other factors outside the study. this.

F . Test Results

Table 4.20 F Test Results Table

ANOVA						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	413,476	1	413,476	18.837	,000b
	Residual	834,124	38	21,951		
	Total	1247,600	39			

a. Dependent Variable: Compliance_Tax_Required
b. Predictors: (Constant), Technology_Capabilities

Source: Primary data processed, 2022

From the test data above, it is known that the significance value for technological capability (X₂) is $0.002 < 0.05$, and the calculated F value is 18.837, F table = $F(k ; nk) = F(2 ; 38) = 3.24$ which means the value F count $>$ F table. This shows that the technology capability variable (X₂) has an effect on Individual Taxpayer Compliance.

T Uji test

Table 4.21 Table of T . Test Results

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	10,501	5,328		1,971	0.056
	Ability_Technology	1,080	,249	,576	4,340	,000

a. Dependent Variable: Compliance_Tax_Required

Source: Primary data processed, 2022

For the results of the T test, it can be seen from the table above that the significance value of the technological capability variable is $0.00 < 0.05$, the value of t count = 4.340, t table = $t(a/2 ; nk-1) = t(0.05/2 ; 40-1-1) = t(0.025 ; 38) = 2.0243$, which means the value of t count $>$ t table. Then H0 is rejected, H1 is accepted. So that the second hypothesis which states that technological capabilities affect individual taxpayer compliance is partially accepted. It means that technological capability has a positive influence on individual taxpayer compliance.

Third Hypothesis Test Results

Coefficient of Determination Test Results (R²)

Table 4.22 Test Results of the Coefficient of Determination Model III

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,587a	,345	,309	4,700
a. Predictors: (Constant), E-Filing*Technology Capability, E-Filing				

Source: Primary data processed, 2022

From the results of the third model regression test using e-Filing (X1) as an independent variable and taxpayer compliance (Y) as the dependent variable and technological capability (X2) as a moderating variable, it can be seen that there is an increase in the adjusted R square value from regression model I to model I. regression III is 10% (adjusted R square in regression model I is 20.9 and in regression model III is 30.9. The adjusted R square is 0.309 indicating that 30.9% of taxpayer compliance variables can be explained by the use of e-payment variables). Filing moderated by technology capability variable (X2), the remaining 69.1% is explained by other factors outside of this study.

It can be concluded that prior to the moderating variable (technology capability) in the regression model I, the adjusted R square value increased to 0.309 or 30.9%.

T Uji test

Table 4.23T . Test Results

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	24,635	7,908		3,115	,004
	E-Filing	-,254	,353	-,218	-,719	,477
	E-Filing*Abilities_Technology	,022	,009	,776	2,555	0.015
a. Dependent Variable: Compliance_Tax_Required						

Source: Primary data processed, 2022

The regression equation is obtained
 $Y = 24,635 - 0.254(X1) + 0.022(X1X2)$

The results of the analysis using Moderated Regression Analysis (MRA) regression model III show that X1*X2 has a significance value of $0.015 < 0.05$, and $t_{count} = 2,555$ is greater than $t_{table} = t(a/2 ; nk-1) = t(0, 05/2 ; 40-1-1) = t(0.025 ; 38) = 2.0243$. This means that the technology capability variable is a strong moderator in the relationship between the variable use of e-Filing (X1) and taxpayer compliance (Y).

Discussion of Research Results

a. Effect of E-Filing on Individual Taxpayer Compliance

Based on the results of hypothesis testing conducted using a simple linear regression analysis method, it shows that the implementation of the e-Filing system has a positive effect on individual taxpayer compliance. This is evidenced by the significant use of e-Filing (X1) of $0.02 < 0.05$, the value of $t_{count} = 3.361$, $t_{table} = t(a/2 ; nk-1) = t(0.05/2 ; 40 -1-1) = t(0.025 ; 38) = 2.0243$, which means the value of $t_{count} > t_{table}$. From these results, which are the results of the SPSS test from the opinion data of respondents who provide answers through questionnaires, it can be concluded that with the implementation of the e-Filing system, it can increase the awareness of individual taxpayers in carrying out their tax obligations. In other words, the better the implementation of the e-Filing system, the taxpayer compliance will also increase.

The results of this study are consistent with research conducted by Aqiila and Furqon (2021) which shows that e-Filing has a significant and positive effect on taxpayer compliance. However, the results of this study do not support the research conducted by Isyarah Fadilah (2018) which explains that the application of the e-Filing system has no effect on taxpayer compliance.

b. The Influence of Technology Capability on Individual Taxpayer Compliance

Hypothesis testing conducted using multiple linear regression analysis method shows that technological capability has a positive effect on taxpayer compliance, this can be seen from the significance value of the technological capability variable of $0.00 < 0.05$, $t \text{ value} = 4.340$, $t \text{ table} = t(a/2 ; nk-1) = t(0.05/2 ; 40-1-1) = t(0.025 ; 38) = 2.0243$, which means the value of $t \text{ count} > t \text{ table}$. So it can be concluded that the ability of a person's information technology in tax reporting has a significant influence on individual tax compliance.

c. Technology Capability can Moderate the Relationship between the Use of e-Filing on Individual Taxpayer Compliance

Hypothesis testing conducted using the Moderated Regression Analysis (MRA) method or regression model III shows that $X1 * X2$ has a significance value of $0.015 < 0.05$, and $t_{\text{count}} = 2,555$ is greater than $t_{\text{table}} = t(a/2 ; nk-1) = t(0.05/2 ; 40-1-1) = t(0.025 ; 38) = 2.0243$. This means that the technology capability variable is a strong moderator in the relationship between the variable use of e-Filing ($X1$) and taxpayer compliance (Y).

CONCLUSION AND RECOMMENDATION

Conclusion

This study aims to examine the effect of e-Filing and technology capabilities on individual taxpayer compliance in the city of Yogyakarta. Respondents in the study amounted to 40 individual taxpayers who reported their taxes using an online tax reporting system, namely e-filing. Based on the data that has been collected and the results of tests that have been carried out using the SPSS 25 program, the following conclusions can be drawn: E-Filing has a direct effect on taxpayer compliance. This shows that the implementation of the e-Filing system can increase the awareness of individual taxpayers in carrying out their tax

obligations. In other words, the better the implementation of the e-Filing system, the taxpayer compliance will also increase. Then for the Technology Capability variable has a significant influence on taxpayer compliance. With the convenience provided by the DGT, such as SPT reporting using the e-Filing system, it will not be carried out properly if it is not accompanied by one's technological capabilities. Because to use the e-Filing system, taxpayers must understand or understand how to use the internet, more specifically knowing how to operate the internet. This is with the level of technological capability of the taxpayer. And for technology capabilities can moderate the relationship between the use of e-Filing and individual taxpayer compliance. The technology capability variable is proven to be a moderator of the relationship between e-Filing and individual taxpayer compliance.

Limitations

The limitations of this study are the limited sources of information and previous research on several hypotheses such as the relationship between the technological capability variable and individual taxpayer compliance, there are still very few previous studies that have taken the technology capability variable, most of the previous research took the internet understanding variable; and the scope of the research which was only conducted in the Yogyakarta area so that the research results were limited in scope.

Suggestion

Based on the results of the study as well as matters related to the limitations of the authors in this study, the following suggestions can be made, namely adding more variables; it is expected to expand the number of research samples and the variety of research respondents not only for individual taxpayers but also for corporate taxpayers or taxable entrepreneurs; and is expected to expand the survey area not only in one area, so that the results of the study have broad and varied results.

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