

Assessing the Influence of Taxation Knowledge, E-Filing Implementation, and Income Level on Individual Taxpayer Compliance

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ABSTRACT

This study investigates the influence of taxation knowledge, e-filing implementation, and income level on individual taxpayer compliance at KPP Pratama West Denpasar. Utilizing the Slovin formula, the sample size was determined to be 100 from a total of 50,616 individual taxpayers representing the research population. Data collection was carried out through a structured questionnaire, and the analysis employed multiple linear regression techniques. The findings reveal that taxation knowledge, the implementation of e-filing, and income level significantly impact taxpayer compliance. These results are underpinned by the Theory of Planned Behavior, which suggests that behavioral intentions influence compliance behaviors, and Attribution Theory, which helps explain how taxpayers perceive the causes of their compliance decisions.

Keywords: Taxation Knowledge; E-Filing Implementation; Income Level; Taxpayer Compliance

Pengaruh Pengetahuan Perpajakan, Penerapan E-Filing, dan Tingkat Pendapatan pada Kepatuhan Wajib Pajak Orang Pribadi

ABSTRAK

Penelitian ini ditujukan untuk mengetahui bagaimana pengetahuan perpajakan, penerapan e-filing, dan tingkat pendapatan berpengaruh pada kepatuhan wajib pajak orang pribadi di Kantor Pelayanan Pajak Pratama Denpasar Barat. Sampel dihitung menggunakan rumus slovin dan menghasilkan 100 sample dari total 50.616 wajib pajak orang pribadi yang menjadi populasi penelitian. Data pada penelitian ini dikumpulkan menggunakan metode kuesioner dan dianalisis dengan regresi linear berganda. Penelitian ini menunjukkan bahwa pengetahuan perpajakan, penerapan e-filing, dan tingkat pendapatan berpengaruh signifikan pada kepatuhan wajib pajak orang pribadi. Penelitian ini menjadi bukti empiris dari theory of planned behaviour dan teori atribusi.

Kata Kunci: Pengetahuan Perpajakan; Penerapan E-Filing; Tingkat Pendapatan; Kepatuhan Wajib pajak

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INTRODUCTION

Under Law No. 16/2009, taxes in Indonesia are mandatory contributions from citizens or organizations, enforced by law without direct return benefits, and are allocated for government initiatives to enhance public welfare. The tax structure encompasses various types including income tax, domestic tax, luxury goods sales tax, VAT, land and building tax, duty on land and building purchases, excise, and other national and international trade-related taxes. As demonstrated in Table 1, tax revenue forms the cornerstone of state income, representing the largest source of funds for the Indonesian government over the past five years. This revenue is pivotal for funding national development projects, including improvements in infrastructure, education, and healthcare standards.

Table 1. State Revenue 2019-2023 (in billion rupiah)

Year	Tax Revenue	Non- Tax Revenue	Grants
2019	1,546,141.90	408,994.30	5,497.30
2020	1,285,136.32	343,814.21	18,832.82
2021	1,547,841.10	458,493.00	5,013.00
2022	1,924,937.50	510,929.60	1,010.70
2023	2,016,923.70	426,259.10	409.40

Source: Badan Pusat Statistik, 2023

Taxation is recognized as a key driver of economic growth in Indonesia (Karnedi & Hidayatulloh, 2019). The government heavily relies on tax revenue to fund national development initiatives (Darma Wicaksana & Supadmi, 2019). To increase tax revenue, efforts by the General Directorate of Taxes include expanding the scope of taxable subjects and objects to enhance national infrastructure (Mahendra & Budiarta, 2020). Ensuring that all taxpayers meet their obligations is crucial for maximizing tax collection. The level of taxpayer compliance, which involves adhering to tax laws, filing returns, and making payments, significantly impacts the amount of tax revenue collected (Dewi & Supadmi, 2022). Compliance is deemed complete when taxpayers fulfill all prescribed tax-related procedures (Faisal & Yulianto, 2019).

Table 2. Compliance Ratio of Individual Taxpayer Annual Report Submission 2017-2021

Year	Registered Individual Taxpayers	Annual Tax Report	Compliance Ratio
2017	16,598,887	12,047,967	72.58 percent
2018	17,653,046	12,551,444	71.10 percent
2019	18,334,683	13,394,502	73.06 percent
2020	19,006,794	14,755,255	77.63 percent
2021	19,002,585	15,976,387	84.07 percent

Source : Annual Report of the Directorate General of Taxes, 2021

Based on data from Table 2, there is evidence of non-compliance among registered individual taxpayers in fulfilling their tax obligations. The compliance ratio, as determined by the (Direktorat Jenderal Pajak, 2021), compares the number of annual tax reports received to the total number of registered taxpayers required to file such reports. The government has expressed dissatisfaction with the level of tax payment compliance, attributing this shortfall potentially to taxpayer ignorance regarding their tax responsibilities (Prena et al., 2019).

Table 3. Number of Individual Taxpayers Registered at KPP Pratama West Denpasar

Individual Taxpayer Status	Year				
	2018	2019	2020	2021	2022
Registered Individual Taxpayer	99,333	107,700	139,713	145,330	145,046
Effective	45,563	47,984	60,227	48,106	50,616
Non-Effective	53,770	59,716	79,486	97,224	94,430

Source: Profile Book KPP Pratama Denpasar Barat, 2022

Table 3 displays the annual totals of individual taxpayers registered at KPP Pratama West Denpasar, indicating a consistent year-over-year increase in registration. Notably, the data reveals a higher proportion of taxpayers with non-effective status compared to those with effective status. Taxpayers designated as non-effective are temporarily deactivated, exempting them from routine administrative monitoring and the requirement to submit annual tax reports. This status allows for a reduction in administrative oversight for individuals not currently engaged in taxable activities.

Table 4. Compliance Ratio of Individual Taxpayer Annual Report Submission at KPP Pratama West Denpasar

Year	Effective Registered Individual Taxpayers	Annual Tax Report	Compliance Ratio
2018	45,563	44,784	98.29 percent
2019	47,984	43,524	90.71 percent
2020	60,227	44,480	73.85 percent
2021	48,106	43,236	89.88 percent
2022	50,616	45,624	90.14 percent

Source: Profile Book KPP Pratama Denpasar Barat, 2022

Table 4 illustrates fluctuations in the compliance ratio of individual taxpayers in submitting annual tax reports at KPP Pratama West Denpasar. Although there has been a gradual increase in compliance ratios in 2021 and 2022, these figures still fall short of the levels observed in 2018, indicating that the potential for maximum compliance has not yet been realized. The degree of taxpayers' awareness significantly influences their compliance behaviors, as taxpayers with a higher level of knowledge and understanding are more capable of fulfilling their tax-related obligations in accordance with Indonesia's tax laws (Septyana et al., 2019). Research by Oktaviani et al. (2020) supports the view that taxpayer knowledge positively affects compliance. However, this stands in contrast to Handoko et al. (2020), who argue that taxpayer compliance is not influenced by one's level of taxation understanding, highlighting discrepancies in previous research.

Furthermore, advancements in science and technology, particularly the introduction of e-filing, represent significant reforms in the Indonesian tax system (Kussuari & Boenjamin, 2019). The shift from manual to online tax payment methods is likely to enhance taxpayer convenience (Fadilah et al., 2021), encouraging more taxpayers to adopt e-filing systems (Effendi & Hidayatulloh, 2021). Besides technological improvements, income also plays a crucial role in tax compliance in Indonesia. There is a tendency among taxpayers to prioritize

personal expenditures over tax payments (Amran, 2018), underscoring the complex interplay of factors influencing taxpayer behavior.

Taxation knowledge is integral to shaping behavioral beliefs, elucidating how attitudes and motivations are influenced by an understanding of the consequences of one's actions (Dewi & Setiawan, 2023). According to the theory of planned behavior, taxpayers' perceptions of taxation are directly linked to their knowledge and understanding, which in turn guides their behavior in fulfilling tax obligations (Darmayani & Hasibuan, 2022). Extensive research by Wiranatha & Rasmini (2017), Asrinanda (2018), Kesumasari & Suardana (2018), Inasius (2018), Sari & Jati (2019), Septyana et al. (2019), Putra & Waluyo (2020), Oktaviani et al. (2020), Suardana & Gayatri (2020), Rabiyyah et al. (2021), and Dewi & Setiawan (2023) consistently demonstrates that taxpayer compliance is significantly influenced by their knowledge of taxation.

Tax knowledge encompasses information that taxpayers possess regarding tax regulations. Well-informed taxpayers are more capable of understanding their responsibilities and rights, and are thus better prepared to fulfill their obligations accurately and punctually in accordance with laws and regulations. Hence, the depth of tax knowledge substantially impacts individual taxpayer compliance.

H₁: Tax knowledge positively affects individual taxpayer compliance.

In the context of the theory of planned behavior, control beliefs suggest that the adoption of e-filing systems does not deter taxpayers from fulfilling their tax obligations, even in the age of globalization, thereby encouraging the implementation of electronic filing methods (Dewi & Supadmi, 2022). According to Mahendra & Budiarta (2020), the utilization of e-filing for tax payments is influenced by behavioral factors. When taxpayers use electronic methods, they can manage their tax responsibilities more conveniently, leading to enhanced compliance (Indah & Setiawan, 2020). Taxpayers proficient in using e-filing perceive the submission of tax reports through electronic means as more efficient.

Extensive research by Tambun & Kopong (2017), Dewi & Merkusiwati (2018), Suharyono (2018), Sentanu & Budiarta (2019), Lubis (2019), Mahendra & Budiarta (2020), Indah & Setiawan (2020), Purba et al. (2020), Nugroho (2021), and Dewi & Supadmi (2022) supports the notion that the adoption of electronic filing significantly improves individual taxpayer compliance. The e-filing system, a government initiative, is designed to facilitate taxpayers in submitting their reports more efficiently, swiftly, and effortlessly. The proper understanding and application of e-filing enhance the efficiency of public tax reporting, promoting timelier compliance with tax reporting and payment obligations. Therefore, the implementation of e-filing not only streamlines tax administration but also plays a crucial role in boosting taxpayer compliance.

H₂: The implementation of e-filing positively influences individual taxpayer compliance.

Attribution theory identifies income as an internal factor that influences individuals' ability to fulfill tax obligations (Wiranatha & Rasmini, 2017). It is widely recognized that an increase in income affects the total amount of taxes due, and individuals with lower economic resources often prioritize essential living needs over tax payments. These dynamic impacts their level of awareness and compliance with tax laws and obligations. The varying income levels among

taxpayers also play a crucial role in their compliance behaviors (Iraman et al., 2021).

Extensive research including studies by Wiranatha & Rasmini (2017), Ezer & Ghozali (2017), Amran (2018), Dissanayake et al. (2020), Fadilah et al. (2021), Kurnia & Fajarwati (2022), and Putri & Trisnaningsih (2023) demonstrates that income levels significantly influence taxpayer behavior. The relationship between income and tax obligations is pivotal; higher income not only increases the tax liability but may also intensify the pressure on taxpayers to meet these obligations, potentially affecting their compliance. Thus, income level is a significant determinant of how taxpayers approach their tax responsibilities.

H₃: Income level positively influences individual taxpayer compliance.

RESEARCH METHODS

Tax knowledge is defined as taxpayers' understanding of the rules and regulations governing taxation. To measure this variable, indicators such as knowledge of general provisions and tax procedures, understanding of the Indonesian tax system, and awareness of the taxation function in Indonesia are employed (Indraloka, 2023). Conversely, the implementation of e-filing involves using electronic systems to submit documents, like tax returns or financial statements, to the relevant authorities. This variable is assessed through indicators such as the ease of use of electronic filing, the effectiveness of electronic readiness, and the speed and accuracy of annual tax return submissions (Indraloka, 2023).

Income level, representing the financial remuneration received, is measured through primary employment, willingness to pay tax, secondary employment, and non-income receipts (Sari, 2022). This variable is crucial for gauging the financial capacity of taxpayers and their ability to fulfill tax obligations.

The research was conducted at KPP Pratama West Denpasar by examining the effects of taxation knowledge, e-filing implementation, and income level on individual taxpayer compliance. It encompassed the entire population of 50,616 individual taxpayers registered at KPP Pratama West Denpasar. The sample was selected using the Slovin formula and a purposive sampling method based on three criteria: enforcement of the new format of the Taxpayer Identification Number (NPWP), usage of the electronic filing system, and registration status at KPP Pratama West Denpasar. The Slovin formula employed in this study is:

$$n = \frac{N}{(1+Ne^2)} \dots\dots\dots (1)$$

Where:

n = number of sample members

N = number of population members

e = critical value

This study employs quantitative methods, collecting data through both primary and secondary sources. Primary data were gathered using a survey method involving the distribution of questionnaires to individual taxpayers at KPP Pratama West Denpasar. The responses obtained provided insights into the perspectives and opinions of the respondents. Secondary data were sourced from official documents and records from the tax office. To ensure the robustness of the

data, the research instruments included a validity test to confirm the appropriateness of the research tool, and a reliability test to ensure the tool's consistency over repeated trials (Sugiyono, 2017).

The analytical approach of this study encompasses six principal components: descriptive statistics, classical assumption tests, multiple linear regression analysis, model feasibility test (F-test), coefficient of determination test (R^2), and hypothesis testing. Descriptive statistics are used to provide a detailed description of the data collected, focusing on specific characteristics without generalizing the findings (Sugiyono, 2017). The classical assumption tests include multicollinearity to check for correlations among independent variables, heteroscedasticity to assess the equality of residual variances across observations, and the Kolmogorov-Smirnov test for normality to determine if residuals from the regression model are normally distributed. Multiple linear regression analysis is utilized to identify the relationships, whether positive or negative, between the independent and dependent variables. The model used is structured as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon \dots\dots\dots (2)$$

Where:

- Y = Individual Taxpayer Compliance
- α = Constanta
- $\beta_{1,2,3}$ = Regression Coefficient
- X_1 = Taxation Knowledge
- X_2 = E-filing Implementation
- X_3 = Income Level
- ε = Error

The analytical framework employed in this study utilizes the multiple linear regression model to examine the impact of independent variables on the dependent variable. A key component of this analysis is the model feasibility test, commonly referred to as the F-test. This test was conducted using SPSS, with results evaluated based on the significance values reported in the ANOVA table (Sugiyono, 2017). Additionally, hypothesis testing was carried out to assess the extent to which each independent variable contributes to explaining variations in the dependent variable, as detailed by (Ghozali, 2018). This methodological approach ensures a systematic evaluation of the data, allowing for precise conclusions regarding variable interactions.

RESULTS AND DISCUSSION

According to the descriptive statistical analysis presented in Table 5, there is notable variation among respondents in terms of tax knowledge, with values ranging from a low of 33 to a high of 65. Similarly, the e-filing implementation variable demonstrates a broad range of engagement, with values stretching from 48 to 80, indicating diverse levels of utilization among taxpayers. The income level variable shows a substantial spread as well, from a minimum of 11 to a maximum of 25, reflecting significant differences in the financial statuses of the respondents. The taxpayer compliance variable also displays variability, with values from 32 to 50, suggesting differing degrees of compliance among the taxpayers studied.

This data provides a detailed snapshot of the distribution and variation of key variables such as tax knowledge, e-filing implementation, and income levels, all of which are critical for understanding the dynamics of taxpayer compliance. This analysis is essential for identifying the factors that influence taxpayer behaviors within the framework of tax administration.

Table 5. Descriptive Statistic Analysis Result

	N	Minimum	Maximum	Mean	Std. Deviation
Taxation Knowledge	100	33	65	54.66	6.023
E-Filing Implementation	100	48	80	70.08	8.599
Income Level	100	11	25	21.01	2.672
Taxpayer Compliance	100	32	50	43.71	4.367

Source: Data Processed, 2024

The results of the normality test presented in Table 6 indicate a significant level value of 0.200 for the 100 samples analyzed. This significant level suggests that the data in this study are normally distributed, thereby satisfying one of the key prerequisites for the validity of multiple linear regression analysis. This finding supports the assumption of normality, which is crucial for the application of parametric statistical tests involved in this research.

Table 6. Normality Test Result

	Unstandardized Residual
N	100
Asymp.Sig (2-tailed)	0.200

Source: Data Processed, 2024

The findings from the multicollinearity test presented in Table 7 demonstrate that the tolerance values for all independent variables exceed 0.10, and the variance inflation factors (VIF) for each are below 5. These results confirm the absence of multicollinearity within the regression model, indicating that the independent variables do not exhibit excessive intercorrelations. This ensures the reliability of the regression estimates, as multicollinearity can distort the precision of the statistical analysis.

Table 7. Multicollinearity Test Results

Variable	Tolerance	VIF
Taxation Knowledge (X_1)	0.405	2.467
E-Filing Implementation (X_2)	0.525	1.905
Income Level (X_3)	0.446	1.240

Source: Data Processed, 2024

The heteroscedasticity test results presented in Table 8 further substantiate the findings regarding the independent variable's influence on the dependent variable. The probability of significance for the independent variable exceeded 0.05, indicating that it does not have a statistically significant effect on the dependent variable. Moreover, the test results confirm the absence of heteroscedasticity, demonstrating that the variance of the residuals is constant across different levels of the independent variable. This consistency is a critical assumption in linear regression analysis, ensuring the reliability of the model's estimations.

Table 8. Heteroscedasticity Test Results

Variable	Sig
Taxation Knowledge (X_1)	0.386
E-Filing Implementation (X_2)	0.175
Income Level (X_3)	0.259

Source: Data Processed, 2024

The findings from the multiple linear regression analysis presented in Table 9 reveal that with the tax knowledge variable (X_1), the implementation of e-filing (X_2), and the income level (X_3) held constant, the taxpayer compliance variable (Y) has a base value of 8.064. Specifically, the coefficient for tax knowledge (X_1) is positive at 0.260, suggesting that an increase of one unit in tax knowledge results in a corresponding increase of 0.260 units in taxpayer compliance (Y). This indicates that a higher awareness of tax regulations positively influences taxpayer compliance.

Furthermore, the coefficient for the implementation of e-filing (X_2) is also positive at 0.124. This means that each one-unit increase in the e-filing implementation leads to an increase of 0.124 units in taxpayer compliance (Y), demonstrating that the use of electronic filing systems enhances compliance behaviors.

Lastly, the coefficient for income level (X_3) is positively set at 0.605, indicating that each one-unit increase in income level results in an increase of 0.605 units in taxpayer compliance (Y). This finding supports the hypothesis that higher income levels positively impact taxpayer compliance, reflecting greater capacity and likelihood to fulfill tax obligations.

Table 9. Multiple Linear Regression Analysis Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	8,064	2,174		3,709	0,000
X_1	0,260	0,059	0,359	4,432	0,000
X_2	0,124	0,036	0,244	3,431	0,001
X_3	0,605	0,126	0,370	4,792	0,000
Adjusted R Square	0,736				
Sig. F	0,000				

Source: Data Processed, 2024

Table 9 also presents the results from the model feasibility test (F-test). The significant outcome from the ANOVA is 0.000, which is less than the threshold of 0.05, confirming that the regression model is robust and appropriate for exploring the relationship between individual taxpayer compliance and the variables of income level, e-filing implementation, and tax knowledge. The coefficient of determination (R^2) in Table 9 indicates that the variables of income level, e-filing implementation, and tax knowledge collectively account for 73.6 percent of the variation in taxpayer compliance. This implies that other factors or variables not included in this model account for the remaining variance.

Hypothesis testing is conducted to ascertain the contribution of each factor to the variance in the dependent variable (Ghozali, 2018). A hypothesis is accepted if the p-value of the independent variable is less than or equal to the significance level $\alpha = 0.05$, indicating a statistically significant influence on the dependent

variable. Conversely, the hypothesis is rejected if the p-value is greater than or equal to $\alpha = 0.05$, suggesting that the independent variable does not significantly affect the dependent variable.

In evaluating the first hypothesis, regression analysis shows a positive coefficient of 0.260 for tax knowledge with a significant level of 0.000, confirming that tax knowledge significantly influences taxpayer compliance. This supports the hypothesis that tax knowledge has a substantial and positive impact on individual adherence to tax regulations. This finding suggests that taxpayer compliance increases proportionally with the level of tax knowledge, which encompasses an understanding of tax regulations that could potentially impact compliance. Such compliance aligns with the Theory of Planned Behavior, which posits that individual behaviors are influenced by intentions shaped by factors like tax knowledge. Better-informed taxpayers are likely to understand their obligations and exemptions more clearly, influencing their intentions to comply. This aligns with previous studies such as Wiranatha & Rasmini (2017), Asrinanda (2018), Kesumasari & Suardana (2018), Inasius (2018), Sari & Jati (2019), Septyana et al. (2019), Putra & Waluyo (2020), Oktaviani et al. (2020), Suardana & Gayatri (2020), Rabiya et al. (2021), and Dewi & Setiawan (2023), which affirm that tax knowledge positively impacts compliance. However, this finding contrasts with Handoko et al. (2020), who argue that the level of tax knowledge does not affect taxpayer compliance.

Regarding the second hypothesis, the implementation of e-filing shows a positive coefficient of 0.124 with a significance level of 0.001, confirming its substantial positive impact on taxpayer compliance. The analysis suggests that increased adoption of electronic filing leads to higher compliance levels. The e-filing system, viewed as a government innovation, facilitates the electronic submission of tax reports and is influenced by taxpayers' intentions and behaviors as predicted by the Theory of Planned Behavior. The use of e-filing is considered more efficient by those who utilize it properly. This finding is supported by extensive research, including studies by Tambun & Kopong (2017), Dewi & Merkusiwati (2018), Suharyono (2018), Sentanu & Budiarta (2019), Lubis (2019), Indah & Setiawan (2020), Mahendra & Budiarta (2020), Purba et al. (2020), Nugroho (2021), and Dewi & Supadmi (2022), highlighting that e-filing enhances compliance. Conversely, Arifin & Syafii (2019) note that the implementation of e-filing has not significantly impacted taxpayer compliance, suggesting a discrepancy in expectations regarding the system's effectiveness in simplifying tax submission processes.

The final hypothesis of this study posits that individual taxpayer compliance is positively influenced by the taxpayer's income level. Regression analysis supports this, demonstrating a positive coefficient of 0.605 with a significance level of 0.000, well below the 0.05 threshold. This finding confirms that higher income levels significantly and positively affect taxpayer compliance, indicating that as taxpayers' income increases, so does their compliance. According to attribution theory, income is considered an internal factor that influences the motivation to fulfill tax obligations, signifying that higher income levels provide taxpayers with greater financial resources to meet their tax duties.

This study's results align with previous research, including Ezer & Ghozali (2017), Amran (2018), Dissanayake et al. (2020), Fadilah et al. (2021), Kurnia & Fajarwati (2022), and Putri & Trisnaningsih (2023), which collectively suggest that taxpayer compliance is positively correlated with income level.

From a theoretical perspective, these findings provide empirical support for the behavioral beliefs component of the Theory of Planned Behavior, which associates taxation knowledge with individual attitudes that in turn influence intentions and behaviors related to tax compliance. Practically, this research offers valuable insights to the tax authorities of KPP Pratama West Denpasar and to scholars by delineating the factors that impact taxpayer compliance, such as tax knowledge, e-filing implementation, and income level. This knowledge can help in formulating strategies to enhance compliance among taxpayers.

CONCLUSIONS

Research conducted at KPP Pratama West Denpasar indicates that tax knowledge significantly enhances individual compliance with tax regulations. Additionally, the implementation of electronic filing has been shown to markedly improve fiscal compliance at this specific tax office. Similarly, income levels have been found to significantly influence individual tax compliance positively. It is suggested that future research could build upon these findings by enlarging the sample size, directly distributing questionnaires to taxpayers, and incorporating new variables such as education level, tax amnesty, tax audits, and tax rates. This expansion would likely provide a more comprehensive understanding of the factors influencing taxpayer compliance.

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