



Modernization's Effect of Tax Administration System, Social Norms, Trust in the Government on Taxpayer Compliance in KP2KP Kutacane

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Abstract

This study aims to determine the influence of modernization of the tax administration system, social norms, trust in the government in taxpayer compliance at the Kutacane Tax Service, Counseling and Consultation Office (KP2KP). This type of research is an associative type of research. The population of this study was 2120 individual taxpayers registered at the Kutacane Tax Service, Counseling and Consultation Office (KP2KP) with a sample of 95 respondents with incidental sampling techniques. The type of data used is a quantitative data type. The source of this research data is primary data with data collection techniques through the dissemination of questionnaires. The data analysis techniques used in this study are descriptive statistical tests, data quality tests: validity and reliability tests, classical assumption tests: normality tests, multicholnearity tests and heteroskedasticity tests, multiple regression analysis, hypothesis tests: t statistical tests, f tests, determination coefficient tests and tests carried out using IBM SPSS software version 25. The results showed that partially the modernization of the tax administration system had a positive and significant effect on the compliance of individual taxpayers. Social norms and trust in the government have no influence on the compliance of individual taxpayers. Simultaneously the modernization of the tax administration system, social norms and trust in the government together positively affect the compliance of individual taxpayers

Keywords: Taxpayer compliance, Modernization of the Tax Administration System, Social Norms, Trust in the Government, taxpayer compliance.

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INTRODUCTION

In moving the wheels of the State's economy, the government strives to perform all its functions and responsibilities to be able to realize a prosperous State and prepare an independent society. In realizing this, the government carries out its goals through national development, in which the right sources of funding are needed which can then be used in financing development. Regarding the sources of funds received by the State, as seen in the posts of the State Budget (APBN), the sources of State revenue consist of the following sources: revenues from the tax sector, revenues from the oil & gas sector and revenues from non-tax sectors. (Pratama, I. 2015).

It can be seen from the Annual data of the Ministry of Finance, state revenues, which are the main source, are currently still obtained from taxation sources. Taxation itself is the main support or backbone of State revenue in the State Budget (APBN). State spending every year will increase in accordance with changes in state needs, therefore State revenues must also increase in accordance with budgeted expenditures. (Pratami, A., & Pratama, I. 2018).

To increase State revenues sourced from taxation, it is necessary to increase the compliance of the taxpayer itself. Taxpayer compliance will affect the level of tax revenue receipts, where more taxpayers who comply with paying taxes will further increase State revenues and can increase the country's economic growth. Increasing the growth of taxpayer compliance requires a broad and even reach to the entire region, which then the Directorate General of Taxes (DGT) in carrying out this matter forms regional representatives in supervising taxpayers by establishing Tax Service Offices (KPP) in each region and forming unit offices for areas far from the reach of the city called Service Offices, Tax Counseling and Consultation (KP2KP), so that each tax service office located in each region certainly has taxpayer data with different levels of compliance. (Pratama, I., Che-Adam, N., dkk 2019).

The following is a table of the number of Individual Taxpayers who submitted annual tax returns at the Kutacane Tax Service, Counseling and Consultation Office (KP2KP) from 2016 to 2020:

Tabel 1
Individual Taxpayer compliance level at Kutacane Tax Service, Counseling and Consultation Office for the 2016-2020 Period

Year	Registered Individual Taxpayers	Individual Taxpayers Who Report Tax Returns	Individual Taxpayer Compliance Rate
2016	2504	758	30,3%
2017	1844	497	26,9%
2018	2300	881	38,3%
2019	3501	1758	50,2%
2020	2120	943	44,5%

Sumber: KP2KP Kutacane

Table 1 above is a table that shows the number of individual taxpayer compliance levels (WPOP) at the Kutacane Tax Service, Counseling and Consultation Office (KPPK) from the period 2016 to the period 2020. From the data presented above, it can be seen that the level of WPOP compliance at KP2KP Kutacane has changed every year, from the period 2016 to 2020 the lowest compliance level was in 2017 with a percentage value of 26.9% where from 1844 WPOP only 497 WPOP paid and reported their taxes registered. Then for the highest compliance rate occurred in 2019 with a percentage of 50.2% where as many as 3501 registered WPOP only 1758 reported back their taxes. From the percentage data, it can be seen that taxpayer compliance still looks minimal because there is still a lack of supervision of registered WPOP so that this ultimately has an impact on State revenue.

The specific objectives of this study can be explained as follows: 1) To find out the effect of Modernization of the Tax Administration System on Taxpayer Compliance on the Kutacane KP2KP, 2) To find out the influence of Social Norms on Taxpayer Compliance on the Kutacane KP2KP, 3) To find out the influence of Trust in the Government on Taxpayer Compliance on the Kutacane KP2KP, 4) To find out the influence of the Modernization of the Tax Administration System, Social

Norms, and Trust in the Government have a simultaneous effect on Taxpayer Compliance in KP2KP Kutacane.

Nurmantu (2005) revealed that tax compliance is a condition where taxpayers comply with all tax obligations and exercise their tax rights. Taxpayer compliance can be explained by using attribution theory. The theory of attribution was proposed by Harold Kelley (1967), where Attribution is the process of perceiving traits that already exist in units in the environment (Sarwono, 2008). This process of perceiving is carried out by individuals in observing a person's behavior and determining whether their actions are influenced by internal or external factors. Internal influence means an individual acts due to influence from within himself, then external influence means that a person is influenced from the outside which makes a person act because of the demands of the situation or environment. If it is connected with taxpayer compliance in paying taxes, attribution theory plays a role in shaping an individual's perception that paying taxes is something that is indeed mandatory because of demands and expectations in the future to be able to improve social life, then a person can also form his perception because of the real (actual) circumstances that are currently happening.

Sofyan (2005) stated that modernization of the Tax Administration system is the application of the tax administration system that has changed towards improving or improving its performance, both individually, in groups, and institutions to be more efficient, economical, effective and fast. The theory that represents the change of the modernization system is explained by structural functional theory, Robert H. Lauer (1993) revealed that Structural Functional theory is a theory that explains the view of change by making adjustments from outside the system. This theory was put forward by Talcott pearson and neil smelser who explained about changes or modernizations to a system, where to carry out a modernization there needs to be a structural change to the system in support of increasing taxpayer compliance.

According to Gerungan (2004) Social Norms are the result of social interaction between members of a group in the form of their perceptions in response to accept or reject everything related to problems in their lives. The group in this case is a number of taxpayers who are driven by the common goal of carrying out tax obligations in accordance with applicable tax regulations, understanding that the implementation of fulfilling these obligations is achieved due to joint work or mutual agreement in the social environment where the taxpayers interact. Of the many theories that put forward behavior about compliance developed, one of the most frequently used theories is the theory proposed by Ajzen (1991) where the theory is the Theory of Planned Behavior. According to Hidayat & Nugroho (2010) based on the Theory of Planned Behavior (SDG) model, the actions of individuals in complying with their tax obligations are intentions. Then three components that can influence intentions, namely the first attitude (attitude) is formed due to the evaluation of the belief in the results of a behavior. Secondly, the individual has the expectation that the other person to become a reference is like a tax consultant who then forms the subjective norms of the individual. The third is the existence of things that become supporters and barriers that then form the perception of how strongly it affects their behavior, which further forms the control of perceived behavioral control.

According to Guritno & Mintosih (1997) that Belief is an assumption or belief that something is true and real, the words of something in this case are those related to taxation. The theory that explains the perception of society towards the government can be explained by the theory of fiscal psychology. The theory of fiscal psychology is a theory that combines economics and psychology, this theory explains that the taxpayer has no motivation to pay taxes due to the absence of tangible profits or benefits from the tax payments made (Hasseldine & Bebbington, cited in Endang Susworini, 2015). In this theory, it will be explained about fiscal exchanges that show the rights and obligations between taxpayers and the government, this is important considering the purpose of the State to achieve taxpayer compliance in paying its taxation.

RESEARCH METHODS

This research is included in associative research. According to Sugiyono (2017: 57), associative research is research that aims to determine the relationship between two or more variables.

The population in this study was Individual Taxpayers (WPOP) registered at the Kutacane Tax Service, Counseling and Consultation Office (KP2KP). Where based on data obtained from KP2KP Kutacane in the last period, namely the 2020 WPOP period, which was registered, which was 2120. For the samples in this study, measurements were taken using the Slovin formula using a standard error of inaccuracy of 10%. In this study, the type of data used was a quantitative type of data in the form of a survey. The data source used by researchers in this study is primary data. Where the primary data is data obtained by researchers directly from the distribution of questionnaires filled out by individual taxpayers registered with KP2KP kutacane.

A. Data Analysis Techniques

1. Descriptive Statistical Test

According to Lubis et al (2017: 21) Descriptive statistics serves to describe or give an overview of the object under study through sample or population data as it is, descriptive statistics is a field of statistical science that studies the procedures for compiling and presenting data collected in one study.

2. Test Data Quality

a. Validity Test

Validity Test is a test used to see the extent of the accuracy or correctness of an instrument as a measuring tool for research variables (Lubis et al (2017: 52)). The validity test was carried out by looking at "the correlation between the factor score and the total factor score (total overall factors), then comparing the calculated r with the table r of each statement item with a significant 0.05" (Sugiyono, 2010)

b. Reliability Test

Reliability JI is used to show the consistency of a measuring device (questionnaire) in measuring the same symptoms. Reliability Testing is seen from the value of Cronbach Alpha, A variable is said to be Reliable if the value of Cronbach Alpha > 0.6 .

3. Test Classical Assumptions

a. Normality Test

The normality test is a test that serves to see whether the distributed residual value is normal or not.

b. Multicholnearity Test

The multicholnearity test is a test that serves to see whether in the linear regression model there is a high correlation between free variables.

c. Heteroskedasticity Test

The heteroskedasticity test aims to test whether in a regression model there is a similarity of variance from residual on one observation to another.

4. Multiple Linear Regression Test

Multiple Linear Regression Analysis is used to analyze the influence between independent variables (modernization of tax administration systems, social norms, compliance with the government) on dependent variables (taxpayer compliance).

5. Hypothesis Test

a. T-test (partial)

The t-test statistical test basically shows how far an individual explanatory variable influences in describing the variation of bound variables.

The rules of decision are:

1. If, counting $> t_{table}$ or $sig < 0.05$ then H_0 is rejected, it means that there is a significant relationship between the free variables namely modernization of the administrative system, social norms, and trust in the government with the bound variable that is taxpayer compliance.

2. If the calculation $< t_{table}$ or $sig > 0.05$ then H_0 is accepted, it means that there is no significant relationship between the free variable and the bound variable. The confidence level (α) for hypothesis testing is 95% or $(\alpha) = 0.05$.

b. Test f (simultaneous)

The statistical test f is performed to show whether all free variables are included in the model that have a joint influence on the bound variables, this test will compare the f-count with the f-table with a confidence level of 95% ($\alpha = 0.05$).

c. Coefficient of Determination (R^2)

The R^2 test is a test of a formed model to see how much the free variable studied contributes to the bound variable.

RESULTS AND DISCUSSION

1. Descriptive Statistical Test

The results of the descriptive statistical test provide an overview or description of a processed data that can be seen from the mean (average), minimum, maximum and standard deviation values. Here are the results of a descriptive statistical analysis:

Tabel 2. Hasil Uji Statistik Deskriptif

Variabel	N	Minimum	Maksimum	Mean	Std. defiasi
Modernisasi sistem administrasi perpajakan	95	19.00	30.00	23.8105	2.32148
Norma sosial	95	16.00	30.00	22.8000	3.38206
Kepercayaan kepada pemerintah	95	16.00	29.00	21.5895	3.05445
Kepatuhan wajib pajak	95	19.00	30.00	25.0632	2.19676

2. Uji Validitas

Tabel 3. Hasil Uji Validitas

Variabel	Item	Koefisien Korelasi (R_{hitung})	R_{tabel}	Keterangan
Modernisasi Sistem Administrasi Perpajakan (X1)	X1.1	0,623	0,2017	Valid
	X1.2	0,512	0,2017	Valid
	X1.3	0,604	0,2017	Valid
	X1.4	0,651	0,2017	Valid
	X1.5	0,465	0,2017	Valid
	X1.6	0,532	0,2017	Valid
Norma Sosial (X2)	X2.1	0,669	0,2017	Valid
	X2.2	0,560	0,2017	Valid
	X2.3	0,708	0,2017	Valid
	X2.4	0,478	0,2017	Valid
	X2.5	0,777	0,2017	Valid
	X2.6	0,523	0,2017	Valid
Kepercayaan Kepada Pemerintah (X3)	X3.1	0,485	0,2017	Valid
	X3.2	0,537	0,2017	Valid
	X3.3	0,506	0,2017	Valid
	X3.4	0,746	0,2017	Valid
	X3.5	0,731	0,2017	Valid
	X3.6	0,669	0,2017	Valid
Kepatuhan Wajib Pajak (Y)	Y.1	0,600	0,2017	Valid
	Y.2	0,652	0,2017	Valid
	Y.3	0,565	0,2017	Valid

	Y.4	0,606	0,2017	Valid
	Y.5	0,483	0,2017	Valid
	Y.6	0,627	0,2017	Valid

Based on the data in table 3, it can be seen that the validity test results of variables X1 to Y show all valid statements with $r_{hitung} = 0.465$ to 0.777 greater than $r_{tabel} = 0.2017$ with a significance level of 5%.

3. Uji Reliabilitas

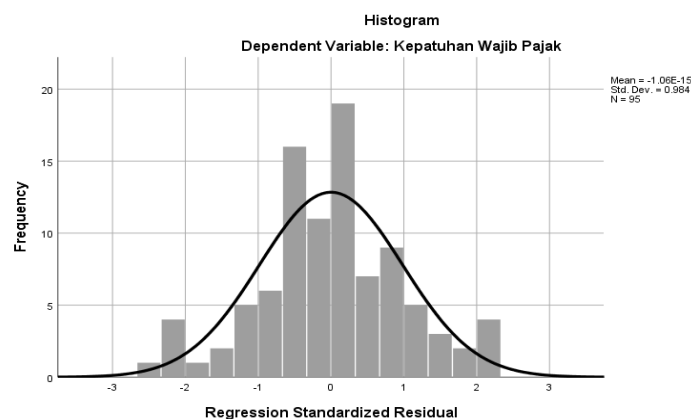
Tabel 4. Hasil uji Reliabilitas

Variabel	Cronbach's Alpha	Cut Off	Kesimpulan
Modernisasi Sistem Administrasi Perpajakan	0,617	>0,6	Reliabel
Norma Sosial	0,692	>0,6	Reliabel
Kepercayaan Kepada Pemerintah	0,707	>0,6	Reliabel
Kepatuhan Wajib Pajak	0,680	>0,6	Reliabel

Based on table 3 reliability test results above, the variables used in this study show Cronbach Alpha which is greater than 0.600 so that it can be concluded that the questionnaire instrument in this study is declared reliable or reliable.

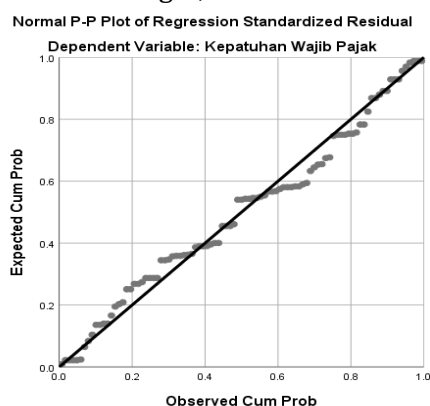
4. Normality Test

In the normality test with 3 forms of test results that can be seen, namely with the Histogram graph, the P-Plot normal graph, and Kolmogorov smirnov.



Gambar 1. Uji Normalitas grafik Histogram

The histogram shows a normal distributed pattern. The distribution of data is in the form of bells and does not deviate from the left or right, so that the data has been distributed normally.



Gambar 2. Uji Normalitas grafik P-Plot

The results of the normality test using the PP Plot normal test show the result where the points on the test spread out following the diagonal line, and this shows that the data is normally distributed.

Tabel 5. Kolmogorov Smirnov

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		95
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.91855064
Most Extreme Differences	Absolute	.078
	Positive	.077
	Negative	-.078
Test Statistic		.078
Asymp. Sig. (2-tailed)		.190 ^c

The Kolmogorov-smirnov test obtained a value of 0.078 and Asymp sig of 0.190>0.05 so it can be concluded that the data are normally distributed.

5. Multicholnearity Test

Large VIF (Variance Inflation Factor) and tolerance, where the VIF value is not more than 10 and the tolerance value is not less than 0.1. Multicholnearity test results in the following table:

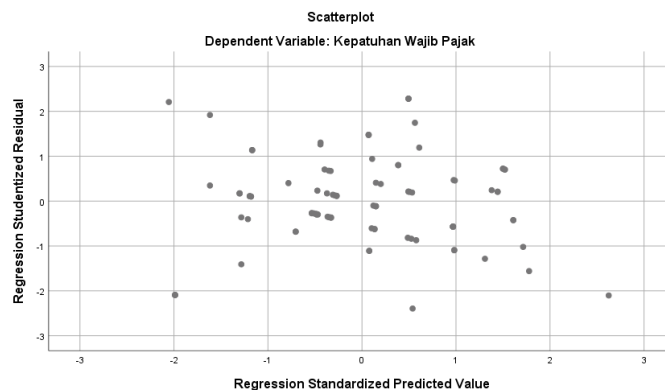
Tabel 6. Hasil Uji Multikolnearitas

Model	Collinearity Statistics	
	Toleransi	VIF
Modernisasi Sistem Administrasi Perpajakan	0,629	1,589
Norma Sosial	0,697	1,434
Kepercayaan Kepada Pemerintah	0,885	1,130

6. Heteroskedasticity Test

One way to detect the presence or absence of that heteroskedasticity is by looking at the graph of the plot between the prediction and its residual. The basis of the analysis of the heteroskedasticity test:

- If there is a certain pattern (wavy, widened then narrowed) then it indicates heteroskedasticity has occurred.
- If there is no pattern and spreading point above and below the number 0 on the Y axis, then heteroskedasticity does not occur.



Gambar 3. Hasil Uji heteroskedastisitas

7. Multiple Linear Regression Test

Tabel 7. Hasil perhitungan Regresi Linear Berganda

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	13.872	2.245		6.179	.000		
	Modernisasi Sistem Administrasi Perpajakan	.452	.109	.478	4.136	.000	.629	1.589
	Norma Sosial	-.007	.071	-.011	-.099	.921	.697	1.434
	Kepercayaan Kepada Pemerintah	.027	.070	.038	.390	.698	.885	1.130
a. Dependent Variable: Kepatuhan Wajib Pajak								

From the multiple linear regression equation above, it can be explained that:

- The constant (a) of 13.872 states that if the variable MSAP, NS, KKP has a value equal to zero (0), then the independent variable Taxpayer Compliance (Y) is 13.872.
- The value of the MSAP regression coefficient is 0.452 and the positive value means that if the Modernization of the Tax Administration System variable (X1) increases by 1 unit then c. will affect the increase in Compliance of individual taxpayers by 0.452 and vice versa.
- The value of the NS regression coefficient is -0.007 and the value is negative which means that if the Social Norm variable increases by 1 unit, then the dependent variable, namely Taxpayer Compliance, will decrease by 0.007 and vice versa.
- The value of the MPA regression coefficient is 0.027 and the value is positive which means that if the Trust in Government variable (X3) increases by 1 unit, it will experience an increase in individual taxpayer compliance by 0.027 and vice versa.

8. Uji T (Parsial)

Tabel 8. Hasil Uji t (Parsial)

Variabel	t _{hitung}	t _{tabel}	Signifikansi	Keputusan
Modernisasi Sistem Administrasi Perpajakan	4,136	1,661	0,000	Ha diterima
Norma Sosial	0,099	1,661	0,921	Ha ditolak
Kepercayaan Kepada Pemerintah	0,390	1,661	0,698	Ha ditolak

Based on the criteria for hypothesis test, it can be concluded:

Variables of Modernization of the Tax Administration System (X1)

- T count Modernization of tax administration system > t table is $4,136 > 1,661$ and significant $0.00 < 0.05$. So it can be concluded that the modernization of the tax administration system has a positive and significant effect on Taxpayer Compliance.

Social Norm Variables (X2)

- By comparing the absolute value of the t-count, a comparison is obtained where the t-count of the social norm < t-table is $0.099 < 1.661$ and the significance is $0.921 > 0.05$. Then it can be concluded that H0 is accepted where social norms have no influence on taxpayer Compliance.

Trust in government variables (X3)

- T-count Trust in government < t-table is $0.390 < 1.661$ and significance is $0.698 > 0.05$. It can then be concluded that H0 is accepted i.e. Trust in Government has no effect on taxpayer Compliance.

9. Uji F (Simultan)

Tabel 9. Hasil uji f (Simultan)

ANOVA ^a						
	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	107.020	3	35.673	9.366	.000 ^b
	Residual	346.601	91	3.809		
	Total	453.621	94			
a. Dependent Variable: Kepatuhan Wajib Pajak						
b. Predictors: (Constant), Kepercayaan Kepada Pemerintah, Norma Sosial, Modernisasi Sistem Administrasi Perpajakan						

Based on the results of the simultaneous test above, an f-count of 9.366 was obtained, while for the f-table value with a significance of $\alpha=0.05$, a value of 2.70 was obtained, which means that the f-count > f-table is $9.366 > 2.70$ with a significance value of $0.000 < 0.05$. So it can be concluded that the variables of Modernization of the Tax Administration System, Social Norms and Trust in the Government together have a positive and significant effect on taxpayer compliance at KP2KP Kutacane.

10. Uji Koefisien Determinasi (R^2)

Tabel 10. Hasil Uji Koefisien Determinasi

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.486 ^a	.236	.211	1.95161
a. Predictors: (Constant), Kepercayaan Kepada Pemerintah, Norma Sosial, Modernisasi Sistem Administrasi Perpajakan				
b. Dependent Variable: Kepatuhan Wajib Pajak				

Based on the results of the coefficient of determination test, a coefficient of determination was obtained which showed that the Adjusted R square value in this study was 0.211, this means that 21.1% Individual Taxpayer Compliance can be influenced by the variables Modernization of the Tax Administration System, Social Norms and Trust in the Government and the remaining 0.789 or 78.9% or 0.789 is influenced by other variables that were not studied in this study.

CONCLUSION

The conclusions obtained from this study are as follows: Modernization of the Tax Administration System has a positive and significant effect on taxpayer compliance in KP2KP Kutacane, Social Norms do not affect individual taxpayer compliance in KP2KP Kutacane, Trust in the Government does not affect individual taxpayer compliance in KP2KP Kutacane. Based on the results of the study, it provides empirical evidence that the Modernization of the Tax Administration System, Social Norms and Trust in the Government together have a positive effect on taxpayer compliance at KP2KP Kutacane.

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