

# The Influence of Tax Knowledge and Information Systems to Taxpayer Compliance in the City of Tegal

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## ABSTRACT

The purpose of this study was to determine the effect of tax knowledge and information systems on taxpayer compliance in the city of Tegal. The research method used is quantitative with primary data using a questionnaire to be distributed to respondents. The population in this study were all individual taxpayers registered at the Tegal City Tax Office in 2021. The sampling technique used in this study was incidental sampling. Sampling using purposive sampling technique. The analysis tool uses multiple linear regression. The results show that tax knowledge and information systems have a significant effect on taxpayer compliance. The results of the study simultaneously that tax knowledge and information systems affect taxpayer compliance.

**Keywords:** information systems, taxpayer compliance, tax knowledge.

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## I. INTRODUCTION

Tax is the foremost critical thing as the biggest source of state income. This will be seen within the Indonesian State Income and Consumption Budget (APBN), which appears that the tax assessment division gives the biggest commitment to state incomes. Charges are isolated into two sorts, to be specific central charges and neighborhood charges. Central charges or state charges are charges overseen by the central government. Central charges comprise of PPN, PPH, and Stamp Obligation. Territorial charges are citizen commitments made by people or substances to districts without adjusted coordinate remuneration, which can be forced based on controls.

Based on the Common Arrangements and Charge Strategies of Law Number 28 Year (2009), charge may be a required commitment to the state owed by a person or substance that's coercive beneath the law, without getting coordinate stipend and is utilized for state purposes for a sum of the incredible thriving of the individuals. Assess income is affected by a country's financial development, subsequently financial development increments people's salary so that individuals have the monetary capacity to pay Tax (Hertati, 2021).

In Indonesia, the tax ratio is classified as very low, so it is identified that there are still large tax potentials that have not been utilized optimally. The low tax ratio also indicates a high potential for loss, leakage, and tax abuse practices. This shows a complicated tax problem, especially one that relies on a self-assessment system. While the system is highly dependent on the level of awareness and compliance of taxpayers. The low awareness and compliance of taxpayers will be related to the image and public perception in viewing tax management (Ramdan, 2018).

Problems related to taxes in the community are often complaining and dissatisfied with government policies in

terms of national development. This is because the condition is influenced by the taxpayer's disobedience in paying taxes. The state income tax will be returned to the public in the form of public facilities. However, many people do not know this (Wicaksono & Lestari, 2017). Seeing this, tax knowledge becomes an important basis for tax rehab in knowing the flow of tax implementation and how to properly contribute taxes to support the welfare of the nation.

Tax assessment information had by citizens may be a exceptionally essential thing that must be owned by citizens since without assess information, it'll be troublesome for citizens to carry out their assess commitments (Putri & Agustin, 2018). Assess information is data that can be utilized by taxpayers as a premise for acting, making choices, and to require certain directions or methodologies in connection to the execution of their rights and commitments within the field of tax assessment (Handoko *et al.*, 2020). Concurring to Siti Kurnia Rahayu (2010). Citizens must have common information of tax assessment and tax collection strategies. The assess framework and assess work in Indonesia have a critical part in developing charge compliance behavior since citizens can comply with opportune assess installments. Both related to the accommodation of tax returns on time and when the charge return is due.

In addition to tax knowledge, it is necessary to pay attention to the information system. In the context of efficiency and effectiveness of the national tax payment system, starting from June 2003, the MP3 system was implemented. This condition provides a positive contribution that can ward off minor perceptions that sometimes arise, such as the leaking of tax money that should go into the state treasury as a result of unhealthy practices (KKN) (Ramdan, 2018). The tax information system will make it easier for how much tax is to be paid and when it is paid and where it should be paid, through computer access regarding the provision of tax payments. A good system is expected to have a good

control impact, so that banking involvement in this case encourages all parties to create a positive climate and eliminate behavior that deviates from established procedures (Setyaningrum, Nuk Ghurroh. (2019).

The phenomenon that occurred at KPP Pratama Tegal noted that in the 2019 tax year, individual taxpayers registered to do business amounted to 31,096, while those that were effective for reporting SPT were 20,818 taxpayers. It shows that the compliance of taxpayers at KPP Pratama Tegal is only 49.62%. Based on the observation of the data obtained, the realization of revenue from year to year has experienced ups and downs, this shows that the level of taxpayer compliance is still very lacking. Reinforced by the decreasing compliance of taxpayers in reporting their SPT while every year registered as taxpayers continues to experience a significant increase. The level of taxpayer compliance at KPP Pratama Tegal for 5 (five) years from 2015-2019 is seen in table 1, as follows:

TABLE I: TAXPAYER COMPLIANCE LEVEL

Description	2015	2016	2017	2018	2019
Registered taxpayers are required to SPT	16,477	19,393	18,275	23,961	31,096
SPT realization	6,136	6,321	7,928	12,088	20,818
Tax Return Presentation	57,88 %	54,19%	69,20%	62,63%	49,62%

Source: Tax Service Office (KPP) Pratama Tegal.

The table above shows that every year from 2015 to 2019 there is always an increase, as seen from the very significant addition of the number. The realization of taxpayers who report SPT has increased every year. However, in the 2015-2019 SPT compliance presentations, the compliance ratio has not reached the expected level of compliance, where the ratio is still very low for the past 5 years. In 2019 it has a very low ratio.

Several studies related to information systems and tax knowledge can on citizen compliance can be seen from the be seen from the research conducted by Putri and Agustin (2018), Hertati (2021). The results showed that tax knowledge had an effect on taxpayer compliance. In addition, research conducted by Satyawati & Cahjono (2017) and Ramdan (2018). The results of the study provide evidence that the tax information system has a significant effect on tax compliance.

Based on the description above, the researcher is interested in analyzing the effect of tax knowledge and information systems on tax compliance in Tegal City. The purpose of this study is to analyze whether tax knowledge and information systems have an impact on citizen compliance. The existence of good knowledge and information systems will be able to increase tax compliance, otherwise if tax knowledge and information systems are low it will reduce tax compliance.

## II. LITERATURE REVIEW

### A. Compliance Theory

The hypothesis of compliance (compliance hypothesis) could be a hypothesis that characterizes a condition in which an individual complies the orders or rules given. Concurring to Tahar and Rachman (2014) compliance with tax

assessment could be a duty to God, for the government and the individuals as citizens to fulfill all charge commitments and carry out their tax collection rights. Citizen compliance is behavior based on a taxpayer's mindfulness of his charge commitments whereas still being based on the laws and controls that have been stipulated.

### B. Understanding Tax

Agreeing to Law No. 28 of 2007 clarifies that: Taxes are required commitments to the state owed by people or entities that are coercive beneath the law, without getting coordinate emolument and are utilized for state needs for the most noteworthy success of the individuals. Agreeing to Mardiasmo (2016: 3) Assess could be a commitment paid by the people to the state which is included within the state treasury that actualizes the law and its execution can be forced without any remuneration. The commitment is utilized by the state to form installments within the open intrigued.

### C. Tax Compliance

Compliance implies submitting, complying, or complying lessons or rules. So, citizen compliance can be deciphered as compliance and acquiescence of citizens in carrying out their assess rights and commitments in understanding with the arrangements of the appropriate assess laws (Siti Kurnia Rahayu, 2010: 138). Tax compliance can be deciphered as a citizen fulfills or falls flat to comply with the appropriate charge controls in his nation. Tax compliance can occur voluntarily or by force. Voluntary if the taxpayer has the motivation to report and pay taxes honestly and without any desire to commit fraud. On the other hand, forced compliance is if the taxpayer fulfills his tax obligations based on fear of tax sanctions, tax audits, tax penalties and penalties if proven to have committed fraud (Pertiwi, Imanda F, 2017).

### D. Tax Knowledge

Tax knowledge emphasizes the level of awareness and understanding of a country's tax system. The goal is that the attitude of taxpayers with a good level of tax knowledge will provide support for taxpayers to become obedient citizens in paying taxes (Twum et al 2020). Knowledge is very important in helping taxpayers carry out their obligations, especially knowledge about taxes. A taxpayer is said to be obedient, of course, he must first know what his obligations are (Siti, 2014: 2) in (Rosyida, Isnaini, Anniswati, 2018).

### E. Information Systems

Information System is an attempt to build a computer based information system (CBLS) which is used to provide problem solving information to users. An information system can also be interpreted as a computer-based system that makes information available to managers for the same needs. The resulting information can be presented in the form of periodic reports, special reports, and reports in the form of mathematical simulations (Lestari & Eka, 2014).

The tax system is a tax collection system as a manifestation of the dedication and support of citizens to specifically and mutually carry out charge commitments required to fund state organization and national advancement (Charles, 2015). In the context of data accuracy, speed and smoothness of work, the Directorate General of Taxes has several information systems used by existing work units, such as the Tax

Information System (SIP) at the Tax Office, then the Geographic Information System (GIS) and the Tax Object Information Management System. (SMIOP) at KPPBB. To support the improvement of tax services, changes are made to the use of information technology and information systems (Satyawati & Cahjono, 2017).

#### F. Hypothesis Development

##### 1) The Effect of Tax Knowledge on Tax Compliance

Research conducted by (Macheasy & Putra, 2020). The result about appeared that charge information had an impact on assess compliance. Research conducted by (Sabila & Furqon, 2020) also shows the same result, namely tax knowledge has an effect on tax compliance. The importance of tax knowledge because it is all information related to taxation, which can be used to take action, draw conclusions and formulate certain strategies to realize payment rights and tax obligations (Susilawati Budiarta, 2013).

Research on tax knowledge was also carried out by Manek *et al.*, (2019). The results of the study provide evidence that tax knowledge has an effect on tax compliance. Research from (Wujarso & Napitupulu, 2020). The results showed that tax knowledge had an effect on tax compliance. The better a person's tax knowledge will have an effect on increasing tax compliance. Based on the description above, the hypothesis from this research can be formulated as follows:

#### **H1: Tax Knowledge Positively Affects Tax Compliance in Tegal City.**

##### 2) The Effect of Information Systems on Tax Compliance

Research conducted by Satyawati, E., & Cahjono, M. P. (2017). The results showed that the tax information system had a positive effect on tax compliance. When someone has an increase in income, they will pay attention to the tax information system to find out how to use that information effectively. This will motivate someone to improve tax compliance. The same research was also conducted by (Sukiyarningsih, 2020). The results showed that the tax information system had a positive effect on tax compliance.

Consistent with the research conducted by Ramdan, A. (2018), the results of the study indicate that the tax information system has an effect on tax compliance. Research conducted by (Nita Wahyuni, 2020). The results showed that the information system has an effect on tax compliance. The hypothesis of this research is as follows

#### **H2: Information System has a Positive Effect on Tax Compliance in Tegal City.**

### III. RESEARCH METHODOLOGY

#### A. Types and Sources of Data

The source of data used in this study is primary data in the form of respondents' perceptions (subjects) of research on taxpayer compliance. The research questions used are from previous research that has been tested for validity.

#### B. Population and Sample

The population in this think about were all private citizens enrolled at the Tegal City Assess Office in 2021. The

inspecting method utilized in this ponder was accidental inspecting. Coincidental examining may be a inspecting strategy based on chance, that's, anybody who coincidentally or by chance meets an analyst can be utilized as a test, on the off chance that it is considered that the individual who happened to be met is appropriate as a information source (Sugiyono, 2008: 96). Because the population in this study is very large, time and cost efficiency in determining the sample can be done by using the Slovin formula calculation formula.

#### C. Data Collection Procedure

Data collection procedures carried out to collect data in this study include documentation method namely direct data collection from records regarding tax compliance in the City of Tegal, the data is taken from the KPP Pratama of Tegal City. Then the literature study method is a way of collecting data by reading books, research journals, theses, or other forms from libraries or other sources. The author obtains the data by reading and studying the literature that has to do with the focus of the research being studied.

#### D. Data Analysis

Analysis of the data using the SPSS program, namely multiple regression analysis. Data analysis includes testing for normality, the goal is that the data used is normally distributed or not. To test the hypothesis with the determinant coefficient test, F test and T test. The F test speculation testing is to test the noteworthy impact of the autonomous factors together on the subordinate variable. At that point the t test was utilized to decide the impact of each inquire about variable.

### IV. RESULT AND DISCUSSION

#### A. Descriptive Statistics

TABLE II: DESCRIPTIVE STATISTICS

	N	Mini- mum	Maxi- mum	Mean	Std. Deviation
Tax Knowledge	102	27.00	35.00	31.6000	2.62922
Information System	102	16.00	20000	19.025	1.07387
Taxpayer Compliance	102	16.00	20.00	18.7250	1.44980
Valid N	102				

Source of data: Primary data processed (2021).

The tax knowledge variable has a minimum value of 27.00 and a maximum value of 35.00. For the mean value of 31.60 which is greater than the standard deviation of 2.62922. This means that the deviation of the data in this study is low and the answers from the respondents are evenly distributed not much different for the tax knowledge variable.

The information system in this study exists to explain how well the information related to taxes is. From the results of the descriptive analysis, the minimum value is 16.00, while the maximum value is 20.00. The mean value (average) shows a value of 19,0250 which means that it has low data deviation, and the answers of the respondents are not much different.

Taxpayer compliance in this study is to measure how obedient taxpayers are in fulfilling their obligations. From the results of the descriptive analysis, the minimum value is

16.00, while the maximum value is 20.00. The mean value (average) shows a value of 18.7250 which means that it has low data deviation, and the answers of the respondents are not much different.

**B. Hypothesis Testing**

The results of data analysis with the SPSS application about the effect of tax knowledge and information systems simultaneously on taxpayer compliance in the city of Tegal can be seen in Table III.

TABLE III: F-TEST ANOVA<sup>b</sup>

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	18.458	2	9,229	5.376	0.009 <sup>a</sup>
Residual	63.517	37	1.717		
Total	81.975	39			

a. Predictors: (Constant), Tax Knowledge, Information System.

b. Dependent Variable: Taxpayer Compliance.

Source of data: Primary data processed (2021).

Based on Table III, it can be explained that the ANOVA test above aims to explain and tax knowledge and information systems jointly affect taxpayer compliance. The significant value from the table above is 0.009 which is smaller than the alpha value (0.05) specified in the statistics, it indicates that tax knowledge and information systems together have a significant effect on taxpayer compliance. This provides evidence that the transfer of taxes to the City of Tegal has a good impact in increasing taxpayer compliance. The higher tax knowledge will further increase taxpayer compliance. While the existing information system in the service of taxpayers in the City of Tegal will increase taxpayer compliance. An effective tax information system will provide convenience to encourage someone to have compliance in paying taxes.

**C. T-Test**

The results of the data analysis test with SPSS to determine the effect of tax knowledge and information systems on taxpayer compliance, can be seen in table as follows:

TABEL IV: COEFFICIENTS<sup>A</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	15.094	4.649		3.247	0.002		
1 Tax Knowledge	0.166	0.080	0.302	2.080	0.045	0.995	1.005
Information Systems	0.467	0.196	0.346	2.385	0.022	0.995	1.005

a. Dependent Variable: taxpayer compliance.

Source: Processed Primary Data (2021).

Based on Table IV, tax knowledge has a significant value of 0.022 < from an alpha value of (0.05) which shows evidence that tax knowledge has a positive effect on taxpayer compliance. These results provide evidence that the information system provided for tax services is very effective in facilitating taxpayers to obtain information related to the taxation sector. The information system is also useful for knowing one's obligations in paying taxes. For this reason, taxpayers will be motivated to make tax payments on time.

Table IV explains that the coefficients aim to analyze the effect of each variable, namely tax knowledge on taxpayer compliance and information systems on taxpayer compliance. The table above shows that the significant value for service quality has a value of 0.045 which is smaller than the alpha value (0.05), it shows evidence that tax knowledge has a significant positive effect on taxpayer compliance. These results explain that tax knowledge contributes to encouraging taxpayer compliance. Good tax knowledge will provide direction, guidelines and strategies taken to make decisions regarding rights and obligations in taxation.

**D. Coefficient of Determination**

The coefficient of determination test is used to measure how much influence the independent variable has on the dependent variable. The following are the results of SPSS output for the coefficient of determination in this study.

TABLE V: MODEL SUMMARY<sup>B</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.575 <sup>a</sup>	0.425	0.483	1.81022

a. Predictors: (Constant), Information System, Tax Knowledge.

Dependent Variable: Taxpayer Compliance.

Source: Processed Primary Data (2021).

Based on the calculation, the Adjusted R Square value of 0.483 means that the independent variable consisting of tax knowledge and information systems contributes 48.3% in explaining its effect on the dependent variable, namely taxpayer compliance. From this figure, it means that there are other variables that affect the quality of financial statements by 51.7% which were not included in this study. *Standard Error of the Estimate* (SEE) shows a value of 1.81022 this shows a small value so that it can be concluded that the regression model is feasible to predict the dependent variable. While the R value of 0.575 indicates that the independent variable can explain the relationship with the dependent variable by 42.8% in this study.

The following is a summary of the results of research on the effect of tax knowledge and information systems on taxpayer compliance (a case study of taxpayers in Tegal City), which can be seen in table VI.

TABLE V: SUMMARY OF DATA ANALYSIS RESULTS

Variable	Research Results Variables
Tax Knowledge	Tax knowledge has a significant effect on taxpayer compliance
Information Systems	Systems have a significant effect on taxpayer compliance.
Information	

Source of data: Primary data processed (2021).

**V. CONCLUSION**

Based on the comes about of information investigation with the SPSS application, it can be concluded that charge information includes a positive impact on citizen compliance. This shows that the taxpayers of Tegal City have good tax knowledge, so that it will increase taxpayer compliance. Tax knowledge is related to the rights and obligations of taxpayers so that they can fulfill their obligations in a timely manner. Information system variables show the results that have a significant positive effect on taxpayer compliance. This



indicates that an information system regarding direct tax collection and information relating to tax rights and obligations will encourage taxpayer compliance to fulfill their obligations as good taxpayers.

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