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ASSISTANCE WITH E-FILING, E-TAX AND E-BUPOT FOR MSMEs REGISTERED AT KPP PRATAMA CIBINONG, KPP PRATAMA BOGOR AND KPP PRATAMA TANGERANG

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Abstract

The development of technology in Indonesia has advanced very rapidly from year to year. With the development of this technology, it will be easier for taxpayers to pay their taxes through the online E-tax, E-filing and E-bupot systems. But based on previous research with technological advances that allow taxpayers to pay their taxes but there are still taxpayers who do not comply in paying their taxes. This research is a causal study using a type of sampling research using convenience sampling. The research locations are MSMEs registered at KPP Pratama Cibinong, KPP Pratama Bogor, and KPP Pratama Tangerang. by using primary data, namely questionnaires distributed and collected as many as 100 respondents from MSMEs contained in kpp pratama cibinong, kpp pratama bogor, and kpp pratama tangerang. The statistical method of testing data quality uses the Measurement (Outer) Model, Validity and Reliability, Structural (Inner) Model, as well as hypothesis testing to determine the effect of the relationship between the independent and dependent variables, as well as the R square coefficient test, test and F test to prove the relationship between variables. The results of this study indicate that (1) E-filing has an effect and is significant on taxpayer compliance, (2) E-tax has an effect and is significant on taxpayer compliance, (3) E-bupot has an effect and is significant on taxpayer compliance, and (4) e-filing, e-tax and e-bupot together/simultaneously affect taxpayer compliance

Keywords: Online tax system, e-tax, e-filing, e-bupot, taxpayer compliance

I. INTRODUCTION

At this time, we live in the era of globalization or it can also be called the era of modernization. In this modern era, humans are very dependent on technology. This makes technology a basic need for everyone. From parents to young people, experts to ordinary people also use technology in various aspects of their lives. Technological developments have developed drastically and continue to evolve until now and are increasingly worldwide. Technology has a considerable impact on the development of world information (Maryani, 2016). Technological developments in Indonesia have progressed, especially in the field of electronics which brings convenience to carrying out archival tasks (Risky, Handayani, 2015). Technological advances in archiving are innovations in the archiving process, namely electronic archives. This electronic archive has been implemented by the Directorate General of Taxes to make it easier for taxpayers to pay their taxes.

Tax is one of the main sources of income and has a very large role in the receipt of the State Revenue and Expenditure Budget (APBN) every year (Pratami, Sulindawati, and Wahyuni, 2017). To make it easier for taxpayers to pay their obligations, the Directorate General of Taxes designed an electronic information system for taxpayers. Before the existence of this electronic information system, taxpayers had to come to the Tax Service Office or send by post to carry out their tax obligations (Lie and Sadjia, 2013). Therefore, the Directorate General of Taxes implements a self-assessment system, which is a system in which taxpayers are given the trust and responsibility to take the initiative to register themselves, carry out the calculation process payable, report the amount of tax payable, and pay the tax payable. There are quite several existing systems in question, but in this study, the researcher only focuses on the e-Filling system, e-Tax and the newest one is E-Bupot.

E-Filling is a Periodic or Annual Tax Return in which the form is electronic and the method of submission is electronically in the form of digital data that can be submitted directly to the Directorate General of Taxes through Application Service Providers (Risky, Handayani, and Prasetya, 2015). E-Tax is a tax service facility provided by the Directorate General of Taxes electronically to serve the public. This online service can be done starting from registration as a taxpayer, paying taxes to report taxes. E-Bupot is software provided on

the website belonging to the Directorate General of Taxes or certain channels determined by the Director-General of Taxes that can be used to produce withholding evidence, prepare and report Article 23 and/or Article 26 Income Tax Returns in the form of electronic documents. REFERRING to Article 1 number '10' of the Director-General of Taxes No. PER-04/PJ/2017, application for proof of withholding Income Tax Article 23 and/or Article 26 electronically (e-Bupot application 23/26) is software provided on the website belonging to the DGT or certain channels determined by the Director-General of Taxes.

With the use of this technology, it is expected to improve the quality of service to taxpayers so that it will increase taxpayer compliance in paying taxes because the tax system that uses information technology can make it easier for taxpayers to pay their obligations.

Taxpayer compliance can be defined as a condition where the taxpayer fulfills all tax obligations and exercises his tax rights. It can be concluded that taxpayer compliance is the obligation of a person as a citizen to pay taxes by the provisions of tax legislation. So that later as a taxpayer, they can contribute to the development of the country (Kania, 2017). Tax non-compliance is the non-compliance of taxpayers in fulfilling their tax obligations in fulfilling their obligations because if the taxpayer does not comply, it will lead to the desire to take tax evasion (Basri, Surya, Fitriasari, Novriyan, 2014)

TABLE I
TAXPAYER'S PROGRESS REPORTING
ONLINE AND MANUALLY YEAR 2016 – 2019

	2016	2017	2018	2019
by Online	5,9 Million	7,6 Million	8,49 Million	9,66 Million
by Manual	3,5 Million	2,1 Million	1,8 Million	1,5 Million
Total Mandatory	9,45 Million	9,7 Million	10,59 Million	11,16 Million

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In previous studies, there were several inconsistent variables such as the application of E-Filing. The results of Marliana's research (2015) in the application of E-Filing do not have a positive effect on taxpayer compliance, this is because there are still taxpayers who are not aware of their obligations in paying taxes. Inconsistent results are also found in the application of E-Tax, according to research by Rachdianti et al., (2016) in the application of E-Tax does not affect taxpayer compliance, this is because taxpayers do not understand how to use technology, especially in using the internet, so that there are still taxpayers who are late in submitting SPT. Based on the weaknesses of research by Rachdianti et al., (2016) and Marliana, (2015), researcher Kania, (2017) suggested the Directorate General of Taxes to increase counseling on tax arrangements and new tax systems. In addition, the general weakness shown by the E-Tax variable is that many respondents who are taxpayers of E-Tax users complain that the E-Tax system itself is not good, so that taxpayer transaction data often shows the number 0. If taxpayers have not used E -Tax should follow the instructions for using E-Tax, while for taxpayers who have used E-Tax if there is a problem related to the system, the taxpayer should communicate this to the implementation team.

Researchers will examine the effect of online tax reporting systems (e-Filling, e-Tax, e-Bupot) on individual taxpayer compliance. From several studies with the same issue, but showing different results, it is therefore interesting to study so that the authors are interested in conducting research with the title

"The Influence of E-Filing, E-Tax and E-Bupot on Taxpayer Compliance (case studies registered with KPP Pratama Bogor, KPP Pratama Cibinong, and KPP Pratama Tangerang in 2021)"

II. RESEARCH METHOD

Thinking Framework and Hypothesis Development

Effect of Efilling on Taxpayer Compliance

The results of previous research conducted by (Agustiningsih and Isroah, 2016) entitled The Effect of E-Filing Implementation, Tax Understanding and Taxpayer Awareness Levels of Taxpayer Compliance at Kpp Pratama Yogyakarta which showed the results that the implementation of e-filing had a positive and significant effect on compliance taxpayers in Kpp Pratama Yogyakarta with a coefficient of determination of 0.454. As is the case with research (Lina Nurlaela, 2016) entitled The Effect of E-Filling Implementation on Taxpayer Compliance at the Garut KPP Pratama which shows the results that the E-filing application has a positive effect on Taxpayer Compliance at the Garut Regency Pratama Tax Service Office. The magnitude of the effect of the implementation of E-filing on taxpayer compliance is 7.3%. According to research by Lu & Nguyen, (2016), Verma, Dadhich, & Roy, (2015), Waweru, Ntui, & Mangena, (2017) and Pippin & Tosun, (2014) that the quality of the website or information system has a positive influence and impact which is significant to the intention of taxpayer compliance in paying taxes. This is because trust in the high quality of information from online sites positively affects taxpayer compliance in paying taxes. While in research. according to Marliana, (2015) showed different results that the application of E-Filing had no effect on taxpayer compliance in submitting the Annual SPT.

Based on the description above, the following hypothesis can be made:

H1: E-filling has an effect on taxpayer compliance

The Effect of Etax on Taxpayer Compliance

research conducted by (Rachdianti, 2016) entitled the effect of the use of e-tax on taxpayer compliance (study on taxpayers registered at the Malang City Regional Revenue Service) which shows the results that there is an influence from the use of e-Tax on taxpayer

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compliance, but the effect is not significant. Based on research conducted by Santi & Susilo (2015) conducted research on the effect of E-Tax quality on service quality and taxpayer compliance. Respondents of this study were taxpayers at the Malang City Regional Revenue Service. Determination of the number of samples using the formula and obtained by 41 samples, this study proves that the quality of E-Tax has a significant influence on the service quality of the Regional Revenue Service, because on average respondents agree on the questions asked and it is stated that the quality of E-Tax goes well . Then the variable quality of E-Tax significantly affects taxpayer compliance, because the average respondent agrees on the questions asked, the service quality of the City Regional Revenue Service is running well. And the variable quality of service of the Regional Revenue Service has a significant effect on taxpayer compliance, because the average respondent agrees on the questions asked and it is stated that taxpayer compliance at the Malang City Regional Revenue Service is going well. The E-Tax theory from the research of Amerieska & Indrawan, (2015), says that E-Tax has a direct (positive) and significant relationship to system use (System Use) and user satisfaction (User Satisfaction), namely humans as end users of the system. Thus, the more precise and good the quality of the technology applied to humans, the more useful a system is due to satisfaction in terms of its use.

Based on the description above, the following hypothesis can be drawn:

H2: E-tax has an effect on taxpayer compliance

The Effect of E-Bupot on Taxpayer Compliance

Research conducted by (Nancy Mayriski Siregar, SE, Ak, M.Si, CA) entitled Antecedents of Taxpayer Compliance This study aims to analyze the effect of e-filing, e-billing, e-factur, e-bupot on taxpayer compliance. . This study uses a survey method using a questionnaire distributed to taxpayers. The number of respondents as many as 93 taxpayers. The regression model used in this study is a linear regression model with SPSS. The results show that simultaneously e-filing, e-billing, e-factur, e-bupot have a significant effect on taxpayer compliance. Some e-filing and e-bupot have not had a significant positive effect on taxpayer compliance, e-billing has no significant negative effect on taxpayer compliance, e-factur has a significant negative effect on taxpayer compliance.

H3: E-Bupot Affects Taxpayer Compliance

Research methods

This study is a replication and modification of research conducted by Liang and Lu (2012); Desmayanty, Zulaikha (2012); Wowor et al. (2014). This research is a causal research, where the researcher aims to test the hypothesis about the effect of one or several variables (independent variable) on other variables (dependent variable). The independent variables are represented by E-filling, E-tax and E-Bupot. While the dependent variable is represented by Taxpayer Compliance. This study uses a quantitative method whose measurement uses primary data. Quantitative methods are obtained from the results of distributing questionnaires for individual taxpayers who do online tax reporting. This study aims to analyze the causality used to explain the effect of the independent variables, namely e-Filling, e-Tax, and e-Bupot with their influence on taxpayer compliance.

Operational Variable

Variable operationalization is used to determine a type and indicator as well as measurement scale and related variables in this study, so that hypothesis testing can be carried out correctly.

Variable	Indicator	Question Item Number	Measurement Scale
e-Tax (X1) (Rysaka, Saleh, and Rengu: 2014)	1. Able to use e-tax system	1	Ordinal
	2. can operate e-tax system	2	
	3. Consciously prefer to use the e-tax system	3	
	4. Learning to use e-tax is easy	4	
	5. easy to adapt to e-tax system	5	
	6. it is easy to become skilled in using e-tax	6	
	7. the use of tax reporting services using e-tax is safe	7	
	8. the use of tax reporting services using e-tax can provide a high level of guarantee	8	
	9. e-tax can maintain data confidentiality	9	
e-Filing (X2) (Husnurrosyidah and Suhadi: 2017)	1. able to use e-filing system	10	Ordinal
	2. able to operate e-filing system	11	
	3. consciously choose to use the e-filing system	12	
	4. learning to use e-filing is easy	13	
	5. easy to adapt to e-filing system	14	
	6. in e-filing, communicating in the form of reporting becomes clear	15	
	7. in the use of e-filing, not worrying about data security problems	16	
	8. e-filing can keep data confidential	17	
	9. utilization of tax reporting services by	18	
e-Bupot (X3) (Pratami, Sulindawati, and Wahyuni:2017)	1. able to use e-Bupot system	19	Ordinal
	2. can operate the e-Bupot system	20	
	3. consciously prefer to use the e-Bupot system	21	
	4. easy to become skilled in using e-bupot	22	
	5. easy to adapt to e-bupot system	23	
	6. in e-bupot, communicating in the form of reporting becomes clear	24	

	7. in the use of e-bupot guaranteed data security	25	
	8. e-bupot can maintain data confidentiality	26	
	9. the use of tax reporting services using e-bupot is safe	27	
Compliance (Y) (Sulistyorini, Nurlaela, and Chosamtu: 2017)	1. register as a Taxpayer voluntarily at the Tax Service Office	28	Ordinal
	2. register as a Taxpayer and have a NPWP	29	
	3. already used to registering using the existing online system and it's very easy	30	
	4. always fill out the SPT (Letter of Notification) in accordance with the provisions of the legislation	31	
	5. have the obligation and responsibility to always report SPT	32	
	6. always report SPT on time, that is according to the tax year	33	
	7. Always pay your income tax installment obligations	34	
	8. always follow compliance in the calculation and payment of taxes	35	

Research Population

The population in this study were all individual taxpayers, especially MSMEs who in paying their tax obligations were registered at KPP Pratama Cibinong, KPP Pratama Bogor and KPP Pratama Tangerang. The population is taxpayers who report their taxes with an online tax reporting system. While the sample is individual taxpayers located in Bogor and Tangerang who report their taxes using e-Filling, e-Tax, and e-Bupot.

Research Sample

The sampling technique used in this study is the Slovin formula (Suliyanto, 2006), the sampling method used in this study is non-probability, namely convenience sampling, which is a sampling method that is carried out by selecting samples freely at will.

Data Types and Sources

The type of data in this study is primary data which is research data obtained directly from the source (Sekaran, 2003). The data sources in this study were written responses from MSME Individual Taxpayers registered at KPP Pratama Cibinong, KPP Pratama Bogor, and KPP Pratama Tangerang.

Method of collecting data

This study uses primary data. In obtaining the data needed to conduct this research, the researcher obtained data directly from the respondents. In this study, the subject of the research is the individual taxpayer who uses the tax application. Data was obtained by distributing questionnaires either directly or online through an application to MSME Individual Taxpayers registered at KPP Pratama Cibinong, KPP Pratama Bogor and KPP Pratama Tangerang.

Data analysis method

The research hypothesis was tested using a Structural Equation Model (SEM) approach based on Partial Least Square (PLS). PLS is a component or variant-based structural equation model (SEM). Structural Equation Model (SEM) is one of the fields of statistical study that can test a series of relationships that are relatively difficult to measure simultaneously. According to Santoso (2014) SEM is a multivariate analysis technique which is a combination of factor analysis and regression analysis (correlation), which aims to examine the relationship between variables that exist in a model, both between indicators and their constructs, or relationships between constructs. According to Latan and Ghozali (2012), PLS is an alternative approach that shifts from a covariance-based SEM approach to a variance-based approach. Covariance-based SEM generally tests causality or theory, while PLS is more of a predictive model. However, the difference between covariance-based SEM and component-based PLS is in the use of structural equation models to test theory or develop theory for prediction purposes.

The analysis technique in this study uses the PLS technique which is carried out in two stages, namely:

1. The first stage is to test the measurement model, which is to test the validity and construct reliability of each indicator.
2. The second stage is to conduct a structural model test which aims to determine whether there is an influence between variables/correlation between constructs as measured by using the t-test of the PLS itself.

Descriptive Statistics Test

Descriptive statistics are statistics that function to describe or provide an overview of the object under study through sample or population data as it is, without analyzing and making conclusions that apply to the public (Sugiyono, 2016).

Measurement (Outer) Model

Validity and Reliability

This study uses a questionnaire in collecting research data. To determine the level of validity and reliability of the questionnaire, the researchers used the SmartPLS 2.0 program. The validity testing procedure is convergent validity, namely by correlating the item score (component score) with the construct score which then produces the loading factor value. The loading factor value is said to be high if the component or indicator has a correlation of more than 0.70 with the construct to be measured. However, for research in the early stages of development, a loading factor of 0.5 to 0.6 is considered sufficient (Chin, 1998; Ghozali, 2008).

Reliability states the extent to which the results or measurements can be trusted or reliable and provide relatively consistent measurement results after several measurements have been made. To measure the level of reliability of the research variables, alpha coefficients or Cronbach's alpha and composite reliability are used. The measurement item is said to be reliable if it has an alpha coefficient value greater than 0.6 (Malhotra, 1996)

Structural (Inner) Model

The purpose of the structural model test is to see the correlation between the measured constructs which is the t-test of the partial least square itself. Structural or inner model can be measured by looking at the value of the R-Square model which shows how much influence between variables in the model. Then the next step is the estimation of the path coefficient which is the estimated value for the path relationship in the structural model obtained by the bootstrapping procedure with a value that is considered significant if the t statistic value is greater than 1.96 (significance level 5%) or greater than 1.65 (significance level 10%) for each path relationship.

III. RESULTS AND DISCUSSION

Research result

Descriptive statistics

Descriptive Statistics Test aims to describe the data from each variable that has been processed. The results of the processed data in the form of descriptive statistics show the characteristics of the samples used in the study, including: number of samples (N), minimum, maximum, mean and standard deviation for each variable.

TABLE II
DESCRIPTIVE STATISTICS

	N Stat	Min Stat	Max Stat	Mean Stat	Std Devi Stat
X1	100	25	45	38,21	4,908
X2	100	32	45	39,88	4,283
X3	100	25	45	36,79	5,964
Y	100	28	45	39,62	4,573
N	100				

From table 4.2 above, it shows that the amount of data analyzed is 100 data.

E-Tax (X1)

The minimum value of the total E-Tax variable for 100 respondents analyzed is 25 while the maximum value of the total E-Tax variable for 100 analyzed respondents is 45. In addition, the E-Tax variable value shows an average value (mean) of 38, 21 with a standard deviation of 4.908. This shows that the data has a small distribution because the standard deviation value is smaller than the mean value

E-Filing (X2)

The minimum value of the total E-Filing variable for 100 respondents analyzed is 32 while the maximum value of the total E-Filing variable for 100 analyzed respondents is 45. In addition, the E-Filing variable value shows an average value (mean) of 39, 88 with a standard deviation of 4.283. This shows that the data has a small distribution, because the standard deviation value is smaller than the mean value.

E-Bupot (X3)

The minimum value of the total E-Buopot variable for 100 respondents analyzed is 25. The maximum value of the total E-Bupot variable for 100 analyzed respondents is 45. In addition, the E-Bupot variable value shows an average value (mean) of 36, 79 with a standard deviation of 5.964. This shows that the data has a small distribution, because the standard deviation value is smaller than the mean value.

Taxpayer Compliance (Y)

The minimum value of the total taxpayer compliance variable for 100 respondents analyzed is 28. The maximum value of the total taxpayer compliance variable for 100 respondents analyzed is 45. In addition, the value of the taxpayer compliance variable shows an average value (mean) of 39, 62 with a standard deviation of 4.573. This shows that the data has a small distribution, because the standard deviation value is smaller than the mean value.

Frequency Analysis

Frequency analysis in this study is used to see an overview of the general characteristics of the respondent's data that has been collected through questionnaires. The general description is categorized by type of business entity, type of business, respondent data based on NPWP, gender, age, and length of time registered as taxpayers. Taxes that must be paid by SMEs, at least are:

- Income Tax Article 4 Paragraph 2 or Final Income Tax (for building or office rental, sales turnover, and others)
- Income Tax Article 21* (for employee income)
- Income Tax Article 23* (if there is a service purchase transaction)
- PPh article 26* (if making transactions with foreign taxpayers)

Final income tax or income tax article 4 paragraph 2 is specifically imposed on taxpayers who have a gross turnover or turnover of less than IDR 4.8 billion in a year. However, on July 1 2018, the government issued PP No. 23 of 2018 regarding new rates for MSME Final PPh. The Final PPh rate which was initially charged at 1% was reduced to only 0.5% with the following conditions:

- Individual Taxpayers can enjoy 0.5% Final PPh rate for a period of 7 years.
- For corporate taxpayers such as cooperatives, limited partnerships (CV), and firms, they can only enjoy 0.5% Final PPh rates for a period of 4 years.
- As for Limited Liability Company (PT) taxpayers, they can only enjoy 0.5% Final PPh rate for a period of 3 years

For PPh Article 23, it is more aimed at the medium-sized business category. The obligation of PPh 23 if the company makes a transaction in the form of dividend payment/profit sharing to shareholders in the form of a company with a maximum shareholding of 25%. Then when the company pays royalties, pays interest on loans other than banks, pays prizes, as well as awards and

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bonuses other than those withheld by Article 21 Income Tax. Then if the company makes rental payments for the use of assets, payment of fees in connection with technical services, management services, construction services , consulting services and other services regulated in the Regulation of the Minister of Finance Number 141/PMK.03/2015. So, companies that carry out PPh Article 23 transactions are required to withhold their taxes from individual taxpayers and domestic corporate taxpayers.

For PPh article 21, if MSMEs have employees whose number of employees is included in those subject to income tax, they are required to withhold PPh 21 from salaries, wages, honoraria, allowances and payments in their name and in any form that is still related to work, services, as well as activities carried out. Domestic WP, the worker. Then deposit the results of the PPh 21 withholding into the state treasury. Next, the company must provide a proof of deduction or proof of withholding PPh 21 to the employee or the person concerned.

The next tax obligation for MSMEs is Income Tax Article 26 when conducting transactions with foreign taxpayers. The transaction is in the form of payment of salaries, services, dividends, interest, royalties, rent, and others contained in PPh Article 21 and PPh Article 23. So the company deducts PPh 26 for these transactions from foreign taxpayers, both foreign taxpayers and taxpayers Foreign Agency.

MSME entrepreneurs are also required to pay Value Added Tax (PPN) when they have been confirmed as a Taxable Entrepreneur (PKP). Even though corporate taxpayers and personal taxpayers have a gross turnover of less than IDR 4.8 billion, they can choose as PKP. So that SMEs that have become PKP are required to issue a Tax Invoice and can credit the overpaid Input Tax as a tax deduction in the submission of the Annual SPT. Or, you can credit the VAT payable overpayment for the next tax period or make a refund or refund of the overpaid tax.

Which taxes for MSMEs will use the E-tax, E-filing and E-bupot systems to make payments. The E-Tax system is intended for MSMEs that are already using a digital system, the E-filing system is intended for SPT reporting and finally the E-Bupot system is intended for MSMEs who do proof of withholding income tax articles 23 and 26.

Respondent Data Based on NPWP

Based on the respondent's data from NPWP, there are 3 KPPs, namely respondents from KPP Pratama Cibinong, KPP Pratama Bogor and KPP Pratama Tangerang. The details can be seen in table 4.3 below:

TABLE III
RESPONDENTS BASED ON TAX IDENTIFICATION NUMBER

Based on TIN	Frequency	Percentage
KPP Cibinong	44	44%
KPP Bogor	32	32%
KPP Tangerang	24	24%
Total	100	100%

Respondent Data by Gender

Based on gender, they are divided into two categories, namely male and female. By looking at the table below, it can be seen the percentage of respondents as follows:

TABLE IV
RESPONDENTS BY GENDER

Gender	Frequency	Percent	Curmulative Percent
Male	22	22	22
Female	78	78	78
Total	100	100,0	100,0

From table 4.4. it can be seen that male respondents amounted to 22 people with a presentation of 22% and for female respondents there were 78 people with a presentation of 78%, so the total respondents were 100 people or 100%. It can be concluded that in this study female respondents were more dominant than male respondents.

Respondent's Data Based on Length of Registration as Taxpayers

Based on the length of time registered as correspondent taxpayers, they are divided into four categories, including: 1-5 years, 6-10 years, 11-15 years, and above 15 years. The details can be seen in the table below:

TABLE V
RESPONDENTS BASED ON LENGTH OF TIME REGISTERED AS TAXPAYERS

	Frequency	percent	Curmulative Percent
1-5 years	75	75	75
6-10 years	23	23	23
11-15 years	2	2	2
Total	100,0	100,0	100,0

From table 5 From this it can be seen that respondents with a length of registration as taxpayers for 1-5 years are 75 people with a percentage of 75%, respondents with a long registered as taxpayers for 6-10 years are 23 people with a percentage of 23%, and respondents with a long registered become a taxpayer. 2 taxpayers for 11-15 years with a percentage of 2%. Thus, out of 99 respondents, it is dominated by respondents who have been registered as taxpayers for 1-5 years.

Respondent Data Based on Age

Based on the age of the respondent data is divided into 3 categories, namely 21-30 years, 31-40 years and 41-50 years. The details can be seen from the following table:

TABLE VI
RESPONDENTS BY AGE

	Frequency	Percent		Cumulat Percent
21-30 years		80	80	80

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31-40 years	18	18	18
41-50 years	2	2	2
Total	100	100,0	100,0

From table 6 it can be seen that the respondents who have an age range of 21-30 years are 80 people with a percentage of 80%, respondents who have an age range of 31-40 years are 18 people with a percentage of 18%. the last respondent who has an age range of 41-50 years is 2 people with a percentage of 2%. Thus, out of 99 respondents, it is dominated by respondents who have an age range of 21-30 years.

Data Testing Analysis

Inferential Statistical Analysis

The data processing technique uses the SEM (structural equation modeling) method based on partial least squares (PLS) with the SmartPLS 3.0 data analysis tool. PLS-based SEM includes the test of the outer model or measurement model which shows how the manifest variable represents the latent variable to be measured. The outer model or measurement model test includes validity and reliability tests. The second test is the inner model or structural model which examines the effect of latent variables with their construct variables.

Test Outer Model

The outer model test is used to determine the validity of each indicator and to test the reliability of the construct. The criteria used to assess the outer model are convergent validity, discriminant validity, and reliability.

Convergent Validity Test

The convergent validity test of the outer model is used to test the validity of the indicators by looking at each construct. Convergent validity with reflective indicators is assessed based on the correlation between item scores/components and construct scores calculated by PLS. The convergent validity test of reflective indicators with the SmartPLS 3.0 program can be seen from the loading factor, average variance extracted (AVE), and communality.

n standard deviation of 0.2678344. Company size has an average value (mean) of 24.126529, with the lowest value (min) of 21.8977, the highest value (max) of 26.1224, and the standard deviation of 1.1558435. Tax Avoidance (ETR) has an average value (mean) of 0.241642, with the lowest value (min) of 0.0069 , and the highest value (max) of 0.6525.

Loading Factor

The loading factor value becomes a criterion in assessing the validity of the convergent. When viewed from the loading factor, the size of the reflective model is said to be good if the loading factor value is more than 0.70. Constructs with a loading factor value of less than 0.70 must be removed in order to produce a good model. The loading factor value can be seen from the outer loading table in Table 4.7

TABLE VII

OUTER LOADING (MEAN, STDEV, T-VALUE)

	Original Sample (O)	*Sample Mean* (M)	*Standard Deviation* (STDEV)	*T-Statistics* (|*O/STERR*|)	*P-V*
X1.1	0,834	0,842	0,032	25.743	0,0
X1.2	0,819	0,83	0,029	28.439	0,0
X1.3	0,768	0,762	0,048	16.068	0,0
X1.4	0,818	0,813	0,044	18.759	0,0
X1.5	0,770	0,765	0,04	19.066	0,0
X1,6	0,826	0,821	0,036	23.24	0,0
X1.7	0,726	0,717	0,068	10.707	0,0
X1.8	0,764	0,753	0,059	12.915	0,0
X1.9	0,771	0,759	0,059	13.036	0,0
X2.1	0,893	0,89	0,078	11.475	0,0
X2.2	0,859	0,86	0,082	10.481	0,0
X2.3	0,711	0,702	0,076	9.317	0,0
X2.4	0,790	0,777	0,077	8,519	0,0
X2.5	0,800	0,79	0,076	27,486	0,0
X2.6	0,816	0,814	0,082	3,713	0,0
X2.7	0,769	0,744	0,101	7,512	0,0
X2.8	0,744	0,717	0,109	14,634	0,0
X2.9	0,770	0,748	0,101	11,710	0,0
X3.1	0,820	0,812	0,05	13,734	0,0
X3.2	0,798	0,787	0,066	16,894	0,0
X3.3	0,795	0,788	0,063	21,626	0,0
X3.4	0,868	0,865	0,031	10,267	0,0
X3.5	0,805	0,802	0,05	10,49	0,0
X3.6	0,835	0,829	0,042	10,014	0,0
X3.7	0,804	0,807	0,045	7,605	0,0
X3.8	0,751	0,761	0,04	6,844	0,0
X3.9	0,754	0,763	0,042	7,641	0,0

	Original Sample (O)	*Sample Mean* (M)	*Standard Deviation* (STDEV)	*T-Statistics* (|*O/STERR*|)	*P-Value*
Y.1	0,761	0,767	0,038	16,348	0,000
Y.2	0,771	0,773	0,045	12,004	0,000
Y.3	0,793	0,794	0,042	12,583	0,000
Y.4	0,738	0,74	0,052	28,355	0,000
Y.5	0,689	0,692	0,061	15,99	0,000
Y.6	0,674	0,677	0,06	20,023	0,000
Y.7	0,800	0,799	0,034	18,06	0,000
Y.8	0,796	0,796	0,035	18,935	0,000
Y.9	0,759	0,76	0,047	18,033	0,000

Based on Table 4.7 outer loading shows that some of the constructs have a loading factor value above 0.70 and are significant (t-statistic is greater than t-table). E-Registration, e-Filing, e-Billing, service quality, and tax penalties each have 5 constructs that have a loading factor value of more than 0.70 and significantly more than 1.96 (t-statistic is greater than t- table).

Reliability Test

The reliability test was carried out to prove the accuracy, consistency, and accuracy of the instrument in measuring constructs (Ghozali, 2014). In PLS-SEM using the SmartPLS 3.0 program, measuring the reliability of a construct with reflective indicators can be done in two ways, namely by looking at the Cronbach's Alpha and Composite Reliability values. The construct is declared reliable if the Cronbach's Alpha and Composite Reliability values are above 0.70. The following output results for Cronbach's Alpha and

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Composite Reliability values using SmartPLS 3.0 can be seen in Table 4.8

TABLE VIII
CRONBACH'S ALPHA DAN COMPOSITE RELIABILITY

	Cronbach Alpha	Croncbach Reliability
E-Tax	0,927	0,937
E-Filing	0,929	0,940
E-Bupot	0,932	0,943
Taxpayer Compliance	0,905	0,922

From the results of data processing, Table 4.8 shows that the value of Cronbach's Alpha and Composite Reliability of all constructs is above 0.70. This shows that the accuracy, consistency, and accuracy of the instrument in measuring the constructs are very high, this can mean that the construct or variable in this study has become a fit measuring instrument and all statements used to measure each construct are reliable. So, it can be concluded that the construct has good reliability.

Test the Inner Model or Structural Model

Testing of the inner model or structural model is carried out to see the relationship between constructs, significant values, and R-Square of the research model. The structural model was evaluated using R-Square for the dependent construct, Stone-Geiser Q-Square for predictive relevance and t-test and the significance of the coefficients of structural path parameters. In assessing the model with PLS, it can be started by looking at the R-Square for endogenous (dependent) latent variables. The following are the results of the R-Square test using SmartPLS 3.0 which are presented in table 4.9

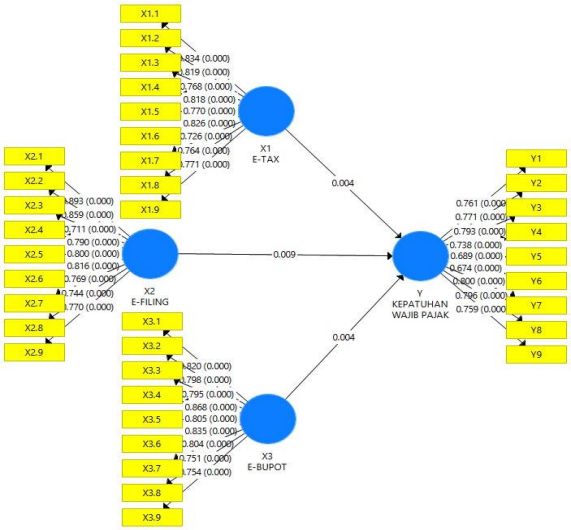
TABLE IX

	R Square	R Square Adjs
Latent Variable	0,638	0,616

Based on Table 4.9 R-Square, it can be seen that the value of the R-Square variable (dependent) on the level of taxpayer compliance is 0.638. This value can be interpreted that the variability of the taxpayer compliance level construct that can be explained by other constructs is 63% while 37% is explained by other factors outside of this study. So it can be concluded that the R-Square for the endogenous latent variable is moderate because it has an R-Square value of more than 0.50.

Structural Equation Model (SEM) Test

The method of testing the hypothesis in this study is to use a variance-based Structural Equation Model (SEM) using SmartPLS 3.0. Figure 4.2 is the result of testing the Full Model SEM Algorithm. Based on the Full Model SEM Algorithm test, the indicator used in this study is a construct with a reflective indicator. The direction of the indicator is from the construct to the indicator as shown in Figure 4.1 for the Full Model Algorithm test below.



Hypothesis testing

Hypothesis testing is done by looking at the path coefficient value which shows the parameter coefficient and t-statistic value. The estimated significant parameter provides information about the relationship between the variables in the study and then compares the t-statistic value with the t-table value of 5% significance (t-count value > t-table 1.96). The following table 4.9 presents the results of the path coefficient test with SmartPLS 3.0.

TABLE X

	(O)	Mean	STDEV	(T)	(P)
X1>Y	0,364	0,361	0,127	2,866	0,004
X2>Y	0,317	0,335	0,111	2,165	0,009
X3>Y	0,342	0,352	0,119	2,864	0,004

Based on table 4.10 above, the hypothesis can be partially proven, including:

1. Variable E-Tax (X1) shows tcount 2.866 > ttable 1.985 and sig value 0.04 <0.05. Then HO is rejected and HA is accepted, which means that E-Tax individually has a significant effect on Taxpayer Compliance on MSMEs. because the t-statistic value is greater than 1.985. So it can be concluded that H1 is accepted because E-Tax has a significant and significant effect on the level of compliance of MSME taxpayers registered at KPP Pratama Cibinong, KPP Pratama Bogor and KPP Pratama Tangerang.

2. The E-filing variable (X2) shows a tcount value of 2.165 > ttable 1.985 and a sig value of 0.009 <0.05. Then HO is rejected and HA is accepted, which means that E-Filing individually has a significant effect on MSME taxpayer compliance. Besides that. So it can be concluded that H1 is accepted because E-Filing has a significant and significant effect on the compliance level of MSME taxpayers registered at KPP Pratama Cibinong, KPP Pratama Bogor and KPP Pratama Tangerang.
3. The E-Bupot variable (X3) shows a tcount value of 2.864 > ttable 1.985 and a sig value of 0.004 <0.05. Then HO is rejected and HA is accepted, which means that E-Bupot individually has a significant effect on taxpayer compliance. Jabodetabek SMEs because the t-statistic value is greater than 1.985. So it can be concluded that H1 is accepted because E-Bupot has a significant and significant effect on the level of compliance of MSME taxpayers registered at KPP Pratama Cibinong, KPP Pratama Bogor and KPP Pratama Tangerang.

Discussion of Research Results

E-Tax

The test was carried out through testing the significance of the regression coefficient of the E-Tax variable. E-Tax has a tcount value of 2.866 > ttable 1.985 and a sig-t of 0.04 <0.05. It means that the implementation of E-Tax has an effect and is significant on taxpayer compliance in MSMEs. "This is because the e-tax system benefits taxpayers because it makes it easy to pay and in real time," is the opinion of Mrs. Indah who has a business in the culinary sector who is one of the respondents of this study. The researcher also cites several respondents' opinions about the E-Tax system, such as the opinion of Mr. Yusuf who has a business in the restaurant sector who said "This E-Tax system saves time and is quite easy to understand" and also the opinion of Mrs. Zahra who is the wife of entrepreneurs who have businesses in the entertainment sector, said "it is time for us to follow technological developments because it will be very beneficial for taxpayers in making their tax payments." in paying for it and more effectively and efficiently.

The results of the study indicate that the E-Tax system has an effect and is significant on taxpayer compliance for reporting MSME Individual Taxpayers SPT registered at KPP Pratama Cibinong, KPP Pratama Bogor and KPP Pratama Tangerang. This study is similar to research (Angela A, 2018) that the use of e-Tax has a significant and significant effect on the compliance of individual taxpayers in Purwokerto. This is also similar to research (Heckman et al., 2001) which states that taxpayer compliance is strongly influenced by the use of e-tax. Which also means that more and more taxpayers understand and use e-tax in conveying all their tax obligations in conveying all their tax needs at the Tax Service Office in Cibitung. But the E-Tax variable in this study is inversely proportional to the research conducted by Rachdianti et al., (2016) in the application of E-Tax does not affect taxpayer compliance, this is because taxpayers do not understand in using technology, especially in using the internet. , so that there are still taxpayers who are late in submitting SPT.

E-Filing

The test was carried out through testing the significance of the regression coefficient of the E-Filing variable. E-Filing has a tcount value of 2.165 > ttable 1.985 and a sig-t of 0.009 <0.05. Thus, it means that the application of E-Filing has an effect and is significant on taxpayer compliance in MSMEs. The researcher quoted several respondents' statements about this efiling system, such as the opinion of Mrs. Sarah who has a culinary business who said "This E-Filing system is very profitable because it reduces the risk of lost or damaged documents when archived." and also a statement from Mr. Agus who has a corporate business in the form of a CV which says "With this system I no longer need to wait in long queues at the KPP and this has helped me a lot." Finally, there is an opinion from Mr. Samsudin who is an entrepreneur in the industrial sector who said I live quite far from the KPP but with this e-filing system it really helps me because it will reduce the travel time and traffic jams that I have to experience when I go to KPP Pratama" from several statements of respondents, researchers concluded that the e-filing system is very beneficial for taxpayers, especially in terms of time and saves a lot of time because there is no need to wait in long queues at the KPP to report the SPT.

The results of the study indicate that the E-Filing system has an effect and is significant on taxpayer compliance for reporting MSME Individual Taxpayers SPT registered at KPP Pratama Cibinong, KPP Pratama Bogor and KPP Pratama Tangerang. This research is the same as the research conducted by (Firdaus, 2019) which shows that the e-filing system has a significant effect on individual taxpayer compliance in submitting the Annual SPT at KPP Pratama Pamekasan. This study is also similar to research (Safitri & Silalahi, 2020) which also explains that E-Filng has a significant and significant effect on taxpayer compliance.

E-Bupot

The test was carried out through testing the significance of the regression coefficient of the E-Bupot variable. E-Bupot has a tcount value of 2.864 > ttable 1.985 and a sig-t of 0.004 <0.05. Thus, it means that the implementation of E-Bupot has a significant and significant effect on taxpayer compliance at KPP Pratama Cibinong. The researcher cites three opinions from respondents, the first is the opinion of Mr. Ricky who owns a restaurant business Mr. Ricky said "This E-Bupot system is very helpful and makes it easier for me because the e-Bupot system has an electronic signature feature that can create and issue tax withholding evidence legally. without the need to do a wet signature, this feature makes it very easy for me" the second opinion of the judge who has a business entity in the

form of a PT said "The display of this e-bupot is user friendly, we can use it easily and comfortably, it can be accessed by many users , as well as having a clear information structure, it's easy for me to understand." Finally, there is an opinion from Mrs. Roza who has a culinary business saying "it seems that data security is guaranteed, because the proof of deduction that I make will be stored safely in the official administration system of the Directorate General of Taxes (DGT).) have and not in written form anymore" researcher conclude that although it is a new system, according to this study, the E-Bupot system is easy to understand by the public and this is very beneficial for taxpayers because it can save time so that it can improve taxpayer compliance.

The results of the study indicate that E-Bupot has an effect and is significant on Taxpayer Compliance for reporting MSME Individual Taxpayer SPTs registered at KPP Pratama Cibinong, KPP Pratama Bogor and KPP Pratama Tangerang. This supports the research conducted by (Siregar, 2020) that E-Bupot also has an effect and is significant on taxpayer compliance. And also research from, (Nancy Mayriski Siregar, SE, Ak, M.Si, CA) which also explains that the E-bupot system has a significant and significant effect on taxpayer compliance. Last research also similar to research conducted by (Sitorus, 2020) which states that E-bupot has a significant and significant effect on taxpayer compliance.

IV. CONCLUSION

Based on the results of research that aims to empirically test the effect of E-Tax, E-Filing, and E-Bupot on the compliance of MSME Individual Taxpayers registered at KPP Pratama Cibinong. KPP Pratama Bogor and KPP Pratama Tangerang, it can be concluded as follows:

1. E-Tax has an effect on taxpayer compliance as well as previous research conducted by (Angela A, 2018). This provides evidence that currently more and more taxpayers understand and use e-tax in submitting all their tax obligations, especially in the current pandemic which requires taxpayers to have to do everything from home in order to reduce the negative impacts that will occur in the future. then this method will make good taxpayer compliance in conveying all their tax needs at KPP Pratama Cibinong. KPP Pratama Bogor and KPP Pratama Tangerang.
2. E-filing has an effect on taxpayer compliance, as is the case with previous research conducted by (Firdaus, 2019) which states that e-filing has an effect on taxpayer compliance. This provides evidence that the community is greatly helped by this system because it provides ease of reporting its SPT.
3. E-Bupot has an effect on taxpayer compliance as well as previous research conducted by (Siregar, 2020) and also (Sitorus, 2020) which states that E-bupot has an effect on taxpayer compliance. This proves that the E-bupot System can maintain data security and guarantee the confidentiality of individual taxpayer data. This is supported by the existence of a username and password that is only known by the taxpayer concerned. Even though the E-Bupot system is a new system, according to this research, the e-Bupot system is easy to use and easy to understand by the public.

V. SUGGESTION

By paying attention to several research results regarding E-tax, E-filing, and E-Bupot on taxpayer compliance, the researchers provide the following suggestions:

1. For the Tax Authority to be able to provide complete information regarding taxpayer compliance by increasing better socialization so that more people can reach this online tax system. namely by going directly to the field to explain to taxpayers about the importance of using taxpayer compliance. As well as providing an appeal to taxpayers to always use the online tax system as a means of reporting SPT.
2. For practical purposes, the information from the results of this study is expected to be used for taxpayers, can increase taxpayer knowledge so that more and more people take the initiative to pay taxes through electronic information systems and get what is expected from the system so as to increase taxpayer compliance. Electronic Developer, as a reference for improving the existing electronic system in tax payments so that it is more effective and efficient in its use
3. The Directorate General of Taxes is expected to be able to carry out a new innovation so that this online tax system can be easily used for those who do not understand technology and the need for counseling about the system and also DGT should make it easier for taxpayers to access e-filing with NPWP owned without the need to make it difficult for taxpayers to make e-FIN, With the convenience provided by the DGT, more taxpayers will using e-filing.
4. For the authors of this study as an implementation of the knowledge that can be obtained in lectures and also as one of the requirements for obtaining a Bachelor's degree. This research is expected to increase knowledge and references in conducting the same research.

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