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Effect of E-Facture and E-Nofa Implementation on Tax Compliance (A Case Study at KPP Pratama Madya Bekasi)

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Abstract

This study aims to analyze the effect of the e-Facture and e-Nofa systems on taxable entrepreneur compliance. This type of research data was obtained from primary data where questionnaires were distributed to taxable entrepreneurs registered at KPP Pratama Madya Bekasi with the incidental sampling method. The research method in this thesis is to use quantitative research methods with a total sample of 90. The results show that (1) the application of the e-Facture system has a positive and significant effect on the compliance of taxable entrepreneurs. (2) The application of the e-Nofa system has a positive and significant effect on Taxable Entrepreneur Compliance. (3) The implementation of e-Facture and e-Nofa has a simultaneous effect on Taxable Entrepreneur Compliance.

Keywords: e-Facture, e-Nofa, Taxable Entrepreneur Compliance.

1. Introduction

Welfare and prosperity of all its people is the main goal of the whole country, as well as Indonesia which has the same goal, and this is stated in the bookkeeping of the 1945 Constitution. Running good governance and implementing development in various public sectors is one form of people's welfare, hence the source of funding. adequate, of course, must be supported optimally in order to make this happen. For sources of financing, a country has various sources including natural resources, profits of state-owned companies, royalties, levies, contributions, duties, excise, fines and taxes.

One of the largest sources of state financing is taxes. Law Number 16 of 2009 concerning General Provisions for Tax Procedures states that:

"Taxes are compulsory contributions to the State that are owed by individuals or entities that are compelling under the Law, without receiving direct compensation and used for the needs of the State for the greatest prosperity of the people".

The Directorate General of Taxes continues to modernize its tax concept starting from the tax facilities and infrastructure, namely the hardware and software used, to the modernization of the tax officials themselves. E-system is a form of moderation in tax administration. The tax e-system is divided into 4 types, namely e-payment, e-registration, e-Facture, e-filing. This e-system was created with the hope of making it easier for taxpayers to carry out their tax obligations, such as e-registration which makes it easier to make NPWP and changes to Taxpayer data, e-Factures that make it easier for taxpayers to administer and report tax invoice data and periodic SPT by filling in SPT Masa in electronic form provided by the Directorate General of Taxes, e-filing which allows for submission of Periodic Tax Returns and submission of Annual SPT Extension Notifications electronically which

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is done online and in real time through Application Services Provider (ASP) to KPP where taxpayers are registered at ASP (Application Service Provider) is an application service provider company that is appointed by the DGT to distribute electronic tax returns to the DGT, and e-payment which is useful for making PBB payments electronically. In addition, the Directorate General of Taxes (DGT) since 2013 has designed an innovation to facilitate supervision while preventing the emergence of fictitious tax invoices. This innovation is in the form of an application called e-Nofa which is useful for requesting a Tax Invoice Serial Number (NSFP) so that it can then make a tax invoice. Quoted from the blog owned by Dudi Wahyudi - Widyaiswara Pusdiklat Pajak, the rampant cases of fictitious or illegal tax invoices can harm the state. If in the past every taxpayer or businessman was free to number invoices, now this is no longer allowed. Tax invoice serial number (NSFP) will always be rationed from DGT. However, it turns out that not all PKPs can get e-Nofa, only taxable PKPs who have registered and re-verified can enjoy e-Nofa services.

2. Literature Review

Definition of Tax

According to SI Djajadiningrat (Siti Resmi, 2016, p 1) "Tax is an obligation to hand over part of the state treasury due to circumstances, events and actions that give a certain position, but not as a punishment, according to regulations set by the government and can be enforced. , but there is no reciprocal service from the state directly to maintain welfare in general. So, it can be concluded that the definition of tax is: "The main source used to finance various developments in all sectors and routine government expenditures, which is obtained from people's wealth and transferred to the state treasury.

E-Facture

In accordance with the Decree of the Director General of Taxes Number KEP-136 / PJ / 2014 concerning the Determination of Taxable Entrepreneurs who are Required to Make Electronic Tax Invoices, starting from 1 July 2016 Taxable Entrepreneurs (PKP) which are confirmed at the Tax Service Office within the DGT Regional Office in The islands of Sumatra, Kalimantan, Sulawesi, Nusa Tenggara, Papua, and Maluku are required to produce an electronic Tax Invoice (e-Facture). PKP as referred to above can register or activate the e-Facture application starting June 16, 2016 and make a Tax Invoice through the application starting July 1, 2016.

Announcement of the Director General of Taxes regarding the application of e-Facture nationally Number PENG-05 /PJ.09/2016 states that all PKP are required to make e-SPT Period PPN 1111 by using the e-Facture application. The e-Facture application and the PPN 1111 period e-SPT application are the periodic VAT SPT reporting programs issued by the DGT. In general, there is no difference in the reporting results. The e-Facture application and the 1111 PPN period e-SPT application will produce output on SPT Parent 1111 and SPT 1111 Attachments AB, A1, A2, B1, B2, and B3 as well as Comma Separated Values (CSV) to be reported to the Tax Office. The fundamental difference between these two applications is that the making of tax invoices for PKP tax invoice issuers is made in the e-Facture and is directly linked to the output of the report, namely SPT Main Period and Attachments and CSV.

E-Nofa

E-Nofa is an application website for Tax Invoice Serial Number (NSFP) created by the Directorate General of Taxes (DJP) to facilitate Taxable Entrepreneurs (PKP) in requesting NSFP

which was previously done manually. Tax E-Nofa is regulated in the provisions of the Director General of Taxes Regulation Number PER-17 / PJ / 2014 concerning the Second Amendment to the Regulation of the Director General of Taxes Number PER-24 / PJ / 2012 concerning Form, Size, Procedure for Filling in Information on Notification Procedures in the Context of Making, Correction or Replacement Procedures, and Procedures for Cancellation of Tax Invoice.

Obedience

Obedience means submitting to or obeying the teachings or rules. So, taxpayer compliance can be interpreted as submitting, obeying and obeying taxpayers in carrying out their tax rights and obligations in accordance with applicable tax laws (Siti Kurnia Rahayu, 2010: 138).

H2: The application of e-Nofa has an effect

Nurmantu said that "tax compliance can be defined as a condition in which the taxpayer fulfills all tax obligations and exercises taxation rights" (Safri Nurmantu in Siti Kurnia Rahayu, 2010: 138). Erard and Feinstin define "Taxpayer compliance uses psychological theory, namely guilt and shame, taxpayers' perception of the fairness and fairness of tax free they bear and the effect of satisfaction on government services" (Erard and Feinstin in Sony Devano, 2006: 110-111).

Research Framework

Thinking Framework based on literature review and previous research above, the researcher made the following framework:

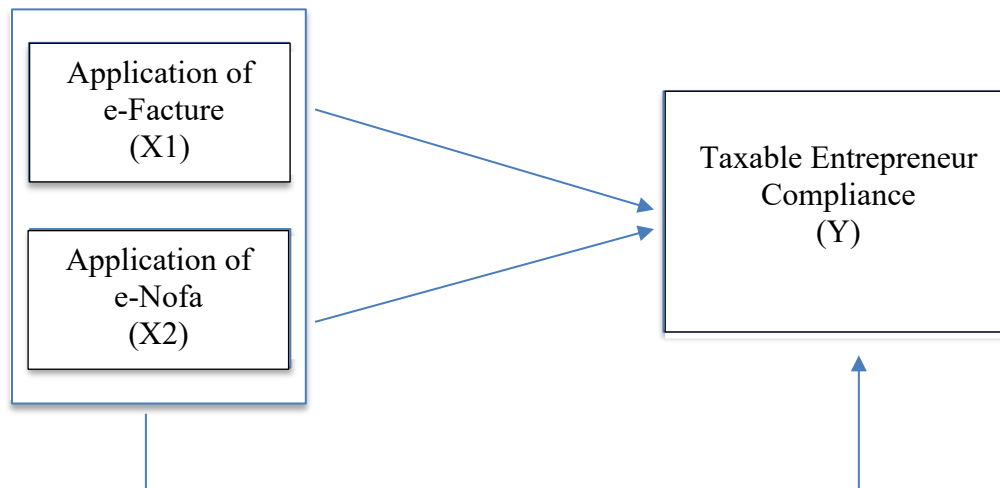


Figure 1. Framework

Hypothesis Development

H1: The application of e-Facture has a positive effect on compliance taxable employers.

positive for taxable entrepreneur compliance.

H3: Simultaneous application of e-Facture and e-Nofa has an effect on taxable entrepreneur compliance.

3. Methods

According to Sujarweni (2016, p. 41), the research design is seen broadly and narrowly. Broadly speaking, research design is all the processes required in planning and conducting research. In this context, the design component can include all research structures starting from the discovery of ideas until the research results are obtained. Whereas in a narrow sense, research design is a clear description of the relationship between variables, data collection and data analysis, so that with a good design both researchers and other interested people have a picture of how the relationship between the variable, how it is measured, and so on.

This study uses quantitative data analysis, namely using instruments to collect data. The data were obtained from registered Taxable Entrepreneurs (PKP) applying e-Facture and e-Nofa at KPP Pratama Madya Bekasi. The data is a questionnaire data that is filled out or answered by PKP registered at KPP Pratama Madya Bekasi and using e-Facture.

In quantitative research, the population is defined as an area of generalization which consists of objects / subjects that have certain qualities and characteristics set by the researcher to study and then draw conclusions (Sugiyono, 2015, p. 215). The population in this study were taxable entrepreneurs registered at KPP Pratama Madya Bekasi. The sample in this study was PKP using e-Facture and e-Nofa at KPP Pratama Madya Bekasi. The determination of the sample size in this study was carried out with the Slovin formula:

$$N$$
$$n = \frac{1 + N (e^2)}{1 + 917 (0.10)^2}$$
$$n = \frac{1 + 917 (0.10)^2}{1 + 917 (0.10)^2}$$
$$n = 10.7$$
$$n = 90.16 (90)$$

Where:

n = Sample size N = Population size

e = level of error (10%)

So, it can be concluded that the number of samples to be tested is as many as 90 respondents.

Data analysis is the simplification of data into a form that is easiest to read and interpret. After the data is collected, the researcher performs data processing to facilitate analysis. Data analysis can provide meaning and meaning that is useful in solving research problems.

The method of analysis used in this research is quantitative method. Quantitative data analysis is a form of analysis that uses numbers and statistical calculations. Data analysis in this study used statistical software in the form of SPSS 20.

4. Results and Discussion

Validity test

The validity test is used to measure whether or not each statement item forms the research variable. Testing the validity of this study using Pearson

Product Moment with the help of SPSS 20. Based on the Pearson Product Moment table the significance level is 5%, then for $n = 90 - 2$ the value of r table is 0.207, if the value of each question is more than 0.207 then it is declared invalid.

Table 1. Validity Test

Value	X1	X2	Y
0,207	Valid	Valid	Valid

Reliability Test

Reliability test is used to measure a questionnaire which is an indicator of the variable. A questionnaire can be said to be reliable if someone's answer to a question is consistent. For reliability testing, Cronbach's Alpha method was used. A variable can be said to be reliable if it provides a coefficient value Cronbach's Alpha reliability > 0.6 .

Table 2. Research Reliable Test

Variable	Cronbach's Alpha	Information
Application of e-Facture	0,860	Reliable
Application of e-Nofa	0,746	Reliable
Obedience Entrepreneur Taxable	0,789	Reliable

Descriptive Statistics

The data analysis presented in this study includes the number of N, the average price of Mean (M), Mode (M), Std. Deviation, Minimum, Maximum. N is the number of respondents, the mean is the average, the mode is the value of a variable or data that has a high frequency in the distribution, the standard deviation is the root of the variance, the minimum is the lowest value, the maximum is the highest value. Data processing was performed using the SPSS version 20 program.

Table 3. Descriptive Statistics

	N	Modus/ Mean	Std. Deviation	Minimum	Maximum
	Statistic	Statistic	Statistic	Statistic	Statistic
Application of e-Facture	90	32.18	4.131	22	40
Application of e-Nofa	90	16.42	2.157	9	20
Obedience Entrepreneur Taxable	90	16.06	2.174	11	20

Based on the results of the output table 3 from the data above shows that:

1. The result of the value of e-Facture implementation (X1) shows the number of respondents (N) 90 with a mode / mean value of 32.18, standard deviation of 4.131, the smallest value (minimum) 22, and the largest value (maximum) 40.
2. The results of the value of e-Nofa Implementation (X2) indicate the number of respondents (N) 90 with the mode / mean value of 16.42, standard deviation of 2.157, the smallest value (minimum) 9, and the largest value (maximum) 20.
3. The results of the Taxable Entrepreneur Compliance value (Y) show the number of respondents (N) 90 with a mode / mean value of 16.06, a standard deviation of 2.174, the smallest value (minimum) 11, and the greatest value (maximum) 20.

Normality test

Table 4. Normality Test

One-Sample Kolmogorov-Smirnov Test		
Unstandardized Residual		
N	90	
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	1.54672938
Most Extreme Differences	Absolute	.122
	Positive	.106
	Negative	-.122
Kolmogorov-Smirnov Z		1.161
Asymp. Sig. (2-tailed)		.135

Based on the Kolmogorov-Smirnov test, it can be seen that the unstandardized residual value has a significance of $0.135 > 0.05$, this means that all data are normally distributed, so the research can be continued.

Multicollinearity Test

Table 5. Multicollinearity Test

Coefficients^a			
Model	Collinearity Statistics	Tolerance	
		VIF	
1	(Constant)		
	Application of e-Facture	.481	2.079
	Application of e-Nofa	.481	2.079

Based on table 5, it shows that the tolerance value is greater than the specified default value of 0.10. Meanwhile, the VIF value also shows a number below 10 so it can be concluded that there is no multicollinearity between the independent variables in the regression model.

Heteroscedasticity Test

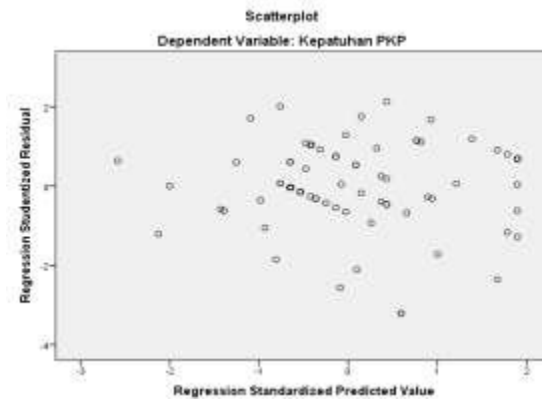


Figure 2. Heteroscedasticity Test

From the Scatterplot graph, it can be seen that the dots spread randomly, spread both above and below the number 0 on the Y axis, so it can be concluded that there is no heteroscedasticity in this regression model.

Multiple Linear Regression Analysis

Table 6. Value of Multiple Linear Regression

Variables	B	T value	Sig.
Constant	3.409	2.457	0.016
X1	.171	2.947	.006
X2	.436	3.933	.000

Regression Equations:

$$Y = a + b_1X_1 + b_2X_2$$

$$Y = 3.409 + 0.171X_1 + 0.436X_2$$

The constant is 3.409, meaning that if the application of e-Facture and e-Nofa does not exist or the value is 0, then the value of taxable entrepreneur compliance is 3,409.

The regression coefficient of the e-Facture application variable (X1) is 0.171, meaning that if the e-Facture application is increased by 1 unit, the taxable entrepreneur's compliance will increase by 0.171 units. The coefficient is positive, meaning that there is a unidirectional relationship between the application of e-Facture and the compliance of taxable entrepreneurs. The more implemented e-Facture, the more taxable compliance of entrepreneurs will be. Vice versa, the less e-Facture is applied, the less taxable compliance of entrepreneurs will be.

The variable regression coefficient for the application of e-Nofa (X2) is 0.436, meaning that if the application of e-Nofa is increased by 1 unit, the compliance of taxable entrepreneurs will increase by 0.436 units. The coefficient is positive, meaning that there is a unidirectional relationship between the application of e-Nofa and the compliance of taxable entrepreneurs. The more e-Nofa is

implemented, the more taxable compliance of entrepreneurs will be. Vice versa, the less e-Nofa is implemented, the less taxable compliance of entrepreneurs will be.

Analysis of the Coefficient of Determination (R²)

Table 7. Value of the Coefficient of Determination (R²)

R	R Square	Adjusted R Square	Std. Error of the Estimate
.703 ^a	.494	.482	1.56441

Table 7 shows that the amount of Adjusted r Square is 0.482. that means 48.2%, or it can be said that the application of e-Facture and e-Nofa can be explained by the value by the independent variable of 48.2%, the remaining 51.8% are other independent variables not included in this research model.

Partial Test (T Test)

Table 8. T Test Results

Variables	B	T value	Sig.
Constant	3.409	2.457	0.016
X1	.171	2.947	.006
X2	.436	3.933	.000

From the results of data processing, it is known that the significant value is $0.004 < 0.05$. So, it is concluded that H0 is rejected and Ha is accepted, which means that the variable e-Facture application partially has a significant positive effect between the application of e-Facture on the compliance of taxable entrepreneurs. From the results of this data processing, it is also known that the significant value is $0.000 < 0.05$. So, it is concluded that H0 is rejected and Ha is accepted, which means that the variable e-Nofa application partially has a significant positive effect between application of e-Nofa to Taxable Entrepreneur Compliance.

Goodness of Fit Test

Table 9. F Test Results

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	207.801	2	103.901	42.454	.000 ^b
Residual	212.921	87	2.447		
Total	420.722	89			

Accordingly that the significance value of $0.000b < 0.05$ means that all the independent variables are simultaneously able to influence the dependent variable. So, it can be concluded that H0 is rejected and Ha is accepted, which means that the joint application of e-Facture and e-Nofa has an effect on Taxable Entrepreneur Compliance.

5. Conclusion

Based on the results of the discussion in this study, the researchers drew the following conclusions, e-Facture has a positive effect on Taxable Entrepreneur Compliance. This means it's getting better. The application of the E Invoice System, the higher the Taxpayer's Compliance. Where the result is $0.004 < 0.05$, which means that H_a is accepted and H_0 is rejected. e-Nofa has a positive effect on Taxable Entrepreneur Compliance. This means that the better the E Nofa System Implementation, the higher the Taxpayer Compliance Entrepreneur's Compliance. Where the result is $0.000 < 0.05$, which means that H_a is accepted and H_0 is rejected. Implementation of e-Facture and e-Nofa simultaneously or together has an effect on taxpayer compliance. The result is $0.000 < 0.05$, which means that H_a is accepted and H_0 is rejected.

Based on the research that has been done, the researcher provides the following suggestions. This research shows that the application of e-Facture and e-Nofa systems has a positive and significant effect on the compliance of taxable entrepreneurs. Therefore, the Directorate General of Taxes should further socialize e-Facture and e-Nofa in terms of benefits that can be felt by taxpayers so that it is hoped that it can further improve Taxpayer Compliance. Further research is recommended to conduct research with a wider scope in order to get better results and also further research is recommended to add / multiply other variables that have not been included as independent variables.

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