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THE EFFECT OF FISCAL SERVICE AND E-FILING ON THE COMPLIANCE OF PERSONAL TAXPAYERS WITH THE ETHICAL PERCEPTION OF TAXPAYERS AS A MODERATING VARIABLE (Study at Surakarta Primary Tax Service Office)

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ABSTRACT: *This research is encouraged by the lack of public awareness of taxpayers' compliance at KPP Pratama Surakarta. Therefore, few attempts are needed to improve taxpayers' compliance. The purpose of this study was to determine the effect of fiscal services and e-filing on individual taxpayers' compliance with taxpayer ethical perceptions as a moderating variable. The method used in this research is a quantitative method with a sample of 110 taxpayers registered at KPP Pratama Surakarta. The primary data obtained through distributing questionnaires. The data analysis method uses multiple regression analysis. The results of this study indicate that the Fiscal Service Variable has no significant effect on individual taxpayer tax compliance, the E-Filing Variable (EF) has a significant effect on individual taxpayer tax compliance, the Fiscal Service Variable moderated by Ethical Perceptions of Individual Taxpayers (PF_PEWP) has no significant effect on individual taxpayer tax compliance, the E-Filing Variable moderated by Ethical Perceptions of Individual Taxpayers (EF_PEWP) has no significant effect on individual taxpayer tax compliance.*

Keywords: *Fiscal Services, E-Filing, Individual Taxpayer Compliance, Taxpayer Ethical Perceptions*

I. INTRODUCTION

The tax collection system in Indonesia use self-assessment system at present, this system assumes that taxpayers can calculate taxes with high integrity and awareness of the importance of paying taxes. Taxpayers are given the trust to be able to calculate, pay, realize, report and being responsible for the total amount of the payable tax can be titled as individual taxpayers (Siahaan & Halimatusyadiah, 2018).

Tax services play an important role in providing quality services, there are several rules and procedures that have been implemented in service provider activities. Service quality should achieve goals that should increase satisfaction and compliance. Tax service are the delivery of services to taxpayers that can be controlled and accelerated in efforts made by taxpayers to fulfill their tax obligations based on registered certificates. Society cannot be separated from technological advances that continue to develop with the e-filing system that can improve the quality of service in terms of taxation as facility in the taxation system (Komang, 2019).

E-Filing is an integrated and real time process that uses Service Providers (ASP) appointed by DGT to report SPT electronically in digital data format. The implementation of e-filing is one of DGT's efforts to modernize the administrative system regarding taxation in Indonesia which aimed to simplify, improve and simplify taxation services because it can be sent anywhere anytime. E-filing can also save time and costs for filling, submitting, and calculating tax returns so that taxpayers feel satisfied and can increase taxpayers' compliance (Pebriani. & Hendarmin, 2021).

Taxpayers' compliance can be determined by the extent of ethical perceptions held by each taxpayer. This perception is often abstract and there is no exact rule, so it is not easy for KPP to improve and strengthen ethical perceptions about the importance of taxpayers to fulfill tax obligations so they will be willing to comply with the latest

tax laws and regulations. Poor perceptions of taxes, as well as the lack of knowledge and tax regulations provided from the tax authorities regarding the regulations applied and the lack of poor services in taxation will have an impact on taxpayers' compliance.

II.　LITERATURE REVIEW

Theoretical Perspective
Signaling Theory

In 1989, Davis began to introduce the Technology Acceptance Model (TAM) method to formulate the influence of information systems used to explain the acceptance made to individuals in the use of information systems. The dimensions of information technology using the TAM approach are Perceived Ease of Use and Easy of Learning. TAM is relevant to explain individual acceptance of the system that is currently in place, namely the implementation of the e-filing system (Solichah, 2019). The convenience of the system could determine the acceptance and rejection attitude of each taxpayer. If a taxpayer finds it easy and understand the e-filling system in tax reporting, the taxpayer chooses to use and implement e-filing because it is more effective and efficient.

Attribution Theory

Attribution theory explains what will determine an event, such as answering the question "why", especially if it is related to the explanation of each individual's behavior. Schmitt (2015) defines attribution theory as a theory of how to find a source. Based on this explanation, attribution theory can also be connected to the context of taxation, for example in terms of knowing what factors cause taxpayers' compliance.

Taxpayers' compliance

Taxpayers' compliance is an attitude of submission and obedience to rules. Tax compliance is defined as a situation where taxpayers can fulfill all obligations in taxation and can exercise their taxation rights. So from this definition, taxpayers' compliance is the obedient attitude of taxpayers in fulfilling their rights and their implementation is carried out in accordance with applicable laws and regulations (Pradnyana & Prena, 2019).

Hypothesis Development
The Effect of Fiscal Services on taxpayers' compliance

The quality of service from the tax authority to implement tax obligations can be seen from the way the tax authorities fulfill information needs or other tax-related needs. The services provided include the ability and attitude of the tax authorities towards taxpayers.

In the research Mandowally et al., (2020), Leviana & Adriani, (2022) stated that fiscal services have a positive influence on individual taxpayers' compliance. Fiscal services carried out by tax officials at the tax service office with efforts to fulfill the needs of taxpayers in the context of implementing taxation provisions, the purpose of this service is to satisfy taxpayers and this increase individual taxpayers' compliance.

H1: Fiscal services affect individual taxpayers' compliance.

The Effect of E-Filling on taxpayers' compliance

E-filing is implemented to make it easier for taxpayers to report tax returns without having to go to the tax office. The easier it is to access, how to report and can be done wherever the taxpayer is, it is hoped that it will increase the respectful behavior of taxpayers in paying taxes. The previous research from Fadilah, (2020) stated that the application of e-filing has a positive effect on taxpayers' compliance. E-filing that is good to implement is to have information quality and system quality that can provide complete, accurate, timely, easily delivered, quickly accessible, reliable, flexible information and can protect taxpayer data users to increase taxpayers' compliance in paying taxes. This result is in line with research Muhammad (2020), Sari (2021) which shows that the application of e-filing has a positive effect on individual taxpayers' compliance.

H2: E-Filing affects individual taxpayers' compliance.

The Effect of Fiscal Services on Individual taxpayers' compliance Moderated by Ethical Perceptions

Fiscal service is a service of tax authorities to taxpayers in order to provide good and satisfying service to taxpayers who are fulfilling their obligations as taxpayers (Wicaksana & Supadmi, 2019). With good fiscal services, it usually affects a person's ethical perception of making tax payments which can affect a person's compliance in paying taxes if the services provided give a good impression to taxpayers. Based on previous research by Masudah et al. (2018) The results show that the ethical perception of taxpayers moderates the effect of tax authorities' services on individual taxpayers' compliance which is moderated by the ethical perception of taxpayers.

H3: Ethical perceptions are able to moderate fiscal services on individual taxpayers' compliance.

The Effect of E-Filing on Individual taxpayers' compliance Moderated by Ethical Perceptions

E filing is a service for filling and submitting notification letters to taxpayers which is carried out electronically through an online-based system via the internet on the Directorate General of Taxes website or through an application provider that has been appointed by the Directorate General of Taxes (Adi, 2020). Ethical perception is a process of

understanding the environment including objects, people, and symbols that involve an individual with a recognition process. Based on research Zainudin et al. (2022) states that the ethical perception of taxpayers moderates the effect of e-filing on individual taxpayers' compliance which is moderated by the ethical perception of taxpayers.

H4: Ethical perceptions are able to moderate e-filing on individual taxpayers' compliance.

III. RESEARCH METHOD

This research is a quantitative study, with the primary data obtained through a direct questionnaire from individual taxpayers at KPP Pratama Surakarta with a five-point scale, starting from number 5 for strongly agree (SS), number 4 agree (S) number 3 neutral (N), number 2 for disagree (TS) and number 1 for strongly disagree (STS) and secondary data obtained from the official website of KPP Pratama Surakarta published as well as journals and previous research related to this research. The population is not only humans but also objects and natural objects. The population in this study consists of all individual taxpayers located at KPP Pratama Surakarta. The sampling technique used in this study is convenience random sampling technique which is a sampling technique carried out by a method adopted by researchers where they collect market research data from a collection of available respondents. The sample used is taxpayers who are required to pay taxes at KPP Pratama Surakarta.

Validity & Reability Test

The validity test uses a Pearson correlation comparison of each item with the r product moment table. If r count> r table then the statement item is declared valid. The requirement foalidity of a question item is if r count> r table with a significant level (α = 0.05) so that the instrument is declared valid and if r count < r table (α = 0.05) then the instrument is declared invalid. Based on the results of the validity test conducted, it shows that All statement items of the four variables have a correlation value greater than r table with an α = 0.05% level and with 110 respondents, the r table value is greater than 0.2216 so that all statement items submitted are declared valid and worthy of analysis.

The reliability test of this study uses Cronbach's Alpha value. If the Cronbach alpha value> 0.60, the variable is declared reliable and if the Cronbach alpha value <0.60, the variable is declared unreliable. Based on the results of the research conducted, it shows that there are 5 items for (PE) with a Cronbach's Alpha value of 0.667. 5 items for (PF) with a Cronbach's Alpha value of 0.697. 5 items for with a Cronbach's Alpha value of 0.643. 5 items for variable (PEWP) with a Cronbach's Alpha value of 0.698. Because the Cronbach's Alpha value of t he above variables is> 0.60, it can be concluded that all questions in the questionnaire are reliable.

Descriptive Statistical Analysis

Descriptive analysis provides an overview of the number of returned questionnaires and comparisons sent by presenting a table containing the average value, standard deviation, variance, maximum value, and minimum value obtained from the results of the respondents' answers received. This is done to determine the description of the variables used in the study, by looking at the results of the measurement.

Classical Assumptions

The normality test aimed to determine whether the regression model has a normally distributed residual value from the residual value. The normality test in this study used the Kolmogorov Smirnov test. The Kolmogorov Smirnov test is used because it has several benefits to conduct quantitative research and can be used to test a large amount of data. With the Kolmogorov Smirnov Test if the probability value ≥ 0.05, the residual data is normally distributed, otherwise if the probability value <0.05, the residual data is not normally distributed (Ghozali, 2018). Based on the results of the normality test conducted, it shows that equation 1 produces an Asymp. Sig. (2-tailed) of 0.054 and equation 2 produces an Asymp. Sig. (2-tailed) of 0.090 or greater than 0.05. It can be concluded that the data is normally distributed.

Multicollinearity test is a test carried out with the aim of showing a strong correlation or relationship between independent variables. It is said that there is multicollinearity in the multiple regression model if the Tolerance value is <0.1 and the Variance Inflation Factor (VIF)> 10 (Ghozali, 2018). Based on the results of the multicollinearity test conducted, it shows that the independent variables PF and EF in equation 1 have a tolerance value> 0.10 and VIF < 10, it can be concluded that there is no multicollinearity. Equation 2 on the variables PF, EF, PEWP, PF_PEWP, EF_PEWP has a tolerance value> 0.10 and VIF < 10, it can be concluded that there is no multicollinearity. Thus the regression model is free from multicollinearity symptoms.

Heteroscedasticity test aimed to test whether in regression there is an inequality of variance from the residuals of one observation to another (Ghozali, 2018). If the variance of the residuals of one observation to another observation remains, it is called heteroscedasticity. The regression model can be said to be good if the variance of the residuals between one observation and another is the same or fixed, which is called homoscedasticity. Heteroscedasticity testing in this study was tested using the spear man test. If the significance value> 0.05 then there is no heteroscedasticity. Based on the results of the heteroscedasticity, it shows that all variables in equation 1 have a significance value, namely PF of 0.100 and EF of 0.060> 0.05. Equation 2 has a significance value, namely PF of 0.200; EF of 0.143; PEWP of 0.737;

PF_PEWP of 0.943; EF_PEWP of 0.774> 0.05, it can be concluded that all variables in the regression model do not occur heteroscedasticity.

Multiple Regression Analysis

The analysis method used in this study uses Moderated Regression Analysis (MRA) to test the hypothesis. The purpose of the analysis is to determine whether the moderating variable will strengthen or weaken the relationship between the independent variable and the dependent variable. The multiple linear regression model in this study is shown in the following equation:

Equation 1 (without *moderating* variables)

= a + β1 PF + β2 EF + e

Equation 2 (with moderating variables)

= a + β1 PF + β2 EF+ β3 PEWP+ β4 PE_PEWP+ β5 EF_PEWP + e

KPWP	: Taxpayer Tax Compliance
a	: Constant
PF	: Fiskus Service
EF	: E-Filing
PEWP	: Taxpayer Ethical Perception
PF_PEWP	: Interaction between Fiscal Service and Taxpayer Ethical Perception
EF_PEWP	: Interaction between E-Filing and Taxpayer Ethical Perception
E	: Error

IV.   RESULT AND DISCUSSION

Descriptive Analysis

Descriptive analysis is used to provide an overview of the number of returned questionnaires or questionnaires and comparisons with questionnaires sent.

Table 4.1 Descriptive analysis

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
PF	110	14	25	22,22	2,139
EF	110	9	25	22,90	2,090
KPWP	110	18	25	23,16	1,628
PEWP	110	10	25	19,21	3,538
Valid N (listwise)	110				

Source: Author's SPSS Data Processing

Based on the descriptive statistical test in table 4.1 shows that:

From the descriptive statistical test in table 4.1, it resulted that the Fiscal Service (PF) has a minimum value of 14 and a maximum value of 25. The average value of the Fiscal Service variable obtained 22.22 and the standard deviation value is 2.139. E-Filling (EF) obtained a minimum value of 9 and a maximum value of 25. The average value of the variables E-Filling obtained 22.90 and the standard deviation value is 2.090. Taxpayer Compliance (KPWP) obtained a minimum value of 18 and a maximum value of 25. The average value of the Taxpayer Compliance variable data earned 23.16 and the standard deviation value is 1.628. Ethical Perception (PEWP) obtained a minimum score of 10 and a maximum value of 25. The average value of the Ethical Perception variable obtained 19.21 and the standard deviation value is 3.538.

Multiple Regression Analysis

Multiple linear regression is used to determine the influence between one or more independent variables on the dependent variable.

Table 4.2 Multiple Regression Analysis

Variable	Equation 1			Equation 2		
	Beta	T	Sig	Beta	T	Sig
Constant	15,406	8,401	0,000	23,965	2,429	0,017
PF	0,056	0,754	0,452	-0,249	-0,682	0,497
EF	0,284	3,741	0,000	0,179	0,338	0,736
PEWP				-0,468	-0,889	0,376
PF_PEWP				0,017	0,838	0,404

EF_PEWP				0,005	0,179	0,859
Adjusted R²	0,145			0,136		
F	10,276			4,419		
Sig	0,000			0,001		

Source: Author's SPSS Data Processing

Based on the regression test results in the table above, the regression equation can be written as follows:

The constant value of equation 1 is 15.406 which means that if the variables of fiscal services and e-filing are considered zero, the tax compliance of individual taxpayers is 15.406. 2. Regression Coefficient of Fiscal Service Variable (PF) The regression coefficient value is 0.056 which indicates that if the fiscal service variable (PF) increases by 1 unit, then individual taxpayer tax compliance will increase by 0.056. 3. Regression Coefficient of E-Filing Variable (EF) The regression coefficient value is 0.284 which indicates that if the E-Filing variable (EF) increases by 1 unit, then individual taxpayer tax compliance will increase, namely by 0.284. 4. Error term coefficient (e) The coefficient e explains that there are other factors that can affect individual taxpayers' compliance in this study. From equation 2, it can be interpreted as follows: 1. Constant (α) The constant value is 23.965 which means that if the variables of fiscal services and e-filing are considered zero, the tax compliance of individual taxpayers is 23.965. 2. Regression Coefficient of Fiscal Service Variable (PF) The regression coefficient value is -0.249 which indicates that if the fiscal service variable (PF) increases by 1 unit, then individual taxpayer tax compliance will decrease by -0.249. 3. E-Filing Variable Regression Coefficient (EF) The regression coefficient value is 0.179 which indicates that if the e-filing variable (EF) increases by 1 unit, then the individual taxpayer tax compliance will increase by 0.179. 4. Regression Coefficient of Individual Taxpayer Ethical Perception Variable (PEWP) The regression coefficient value is -0.468 which indicates that if the variable ethical perception of individual taxpayers (PEWP) increases by 1 unit, then individual taxpayer tax compliance will decrease, namely -0.468. 5. Regression Coefficient of Fiscal Service Variables and Ethical Perceptions of Individual Taxpayers (PF_PEWP) The regression coefficient value of fiscal service (PF) moderated by ethical perceptions of individual taxpayers (PEWP) of 0.017 means that if fiscal service and ethical perceptions of individual taxpayers (PF_PEWP) increase by 1 unit, then individual taxpayer tax compliance will decrease by 0.017. 6. Regression Coefficient of E-Filing Variables and Ethical Perceptions of Individual Taxpayers (EF_PEWP) The regression coefficient value of e-filing (EF) moderated by ethical perceptions of individual taxpayers (PEWP) of 0.005 means that if e-filing and ethical perceptions of individual taxpayers (EF_PEWP) increase by 1 unit, then individual taxpayer tax compliance will increase by 0.005. 7. Error term coefficient (e) The coefficient e explains that there are other factors that can affect individual taxpayers' compliance in this study.

Discussion
The Effect of Fiscal Services Has No Effect on Individual Taxpayer Tax Compliance
Based on the results of statistical tests, it can be proven that the regression coefficient of Fiscal Service (PF) is 0.056 with a significance value of 0.452> 0.05 so that H1 is rejected. This research proved that Fiscal Service (PF) has no effect on Individual Taxpayer Tax Compliance. This can be interpreted that the fiscal service does not give a good and satisfying impression in providing information, so that in taxpayer tax compliance from existing fiscal services does not increase individual taxpayer tax compliance. The quality of tax authorities' services does not meet information needs or other tax-related needs. These results are in line with research Tene et al. (2017), Ramdani (2019) which shows that fiscal services have no effect on tax compliance of individual taxpayers.
The Effect of E-Filing on Individual Taxpayer Tax Compliance
Based on the results of statistical tests, it can be proven that the regression coefficient of Fiscal Service (PF) is 0.284 with a significance value of 0.000 <0.05 so that H2 is accepted. This research proved that E-Filing (EF) has an effect on Individual Taxpayer Tax Compliance. This can be interpreted that when taxpayers find it easy to use the e-filing system, the interest of taxpayers to report tax returns on time will increase so that the level of taxpayers' compliance also increases. E-filing is implemented to make it easier for taxpayers to report SPT without having to go to the tax office. The easier it is to access, how to report and can be done wherever the taxpayer is, it is expected to increase the respectful behavior of taxpayers in paying taxes. This result is in line with research Fadilah, (2020), Muhammad, (2020), Sari (2021) which shows that the application of e-filing has a positive effect on taxpayers' compliance.
Ethical Perceptions of Individual Taxpayers Cannot Moderate the Effect of Fiscal Services on Individual Taxpayer Tax Compliance

Based on the results of statistical tests, it can be proven that the regression coefficient of Fiscal Services moderated by Ethical Perceptions of Individual Taxpayers (PF_PEWP) is 0.017 with a significance value of 0.404> 0.05 so that H3 is rejected. This research proved that the fiscal service moderated by ethical perceptions of individual taxpayers (PF_PEWP) has no significant effect on individual taxpayer tax compliance. This result shows that with existing fiscal services and with one's ethical perception of making tax payments cannot affect one's tax compliance in paying taxes. The services provided have not given a good impression to taxpayers. So that it does not have a good perception, it will affect taxpayers' compliance because taxpayers will feel satisfied with good service. These results are not in line with research conducted by Annisa Nur & Mulyani (2020) which shows that the ethical perception of individual taxpayers cannot moderate fiscal services on individual taxpayers' compliance.

Ethical Perception of Individual Taxpayers Cannot Moderate the Effect of E-Filing on Individual Taxpayer Tax Compliance

Based on the results of statistical tests, it can be proven that the E-Filing regression coefficient moderated by Ethical Perceptions of Individual Taxpayers (EF_PEWP) is 0.005 with a significance value of 0.859> 0.05 so that H4 is rejected. This shows that e-filing moderated by Ethical Perceptions of Individual Taxpayers (EF_PEWP) has no significant effect on individual taxpayer tax compliance. E filing strengthened by ethical perceptions has not been able to influence taxpayer tax compliance. The application of e-filing that is implemented has not made it easier for taxpayers to report quickly so that it can save time, so taxpayers do not have a good perception of the use of e-filing so that it cannot increase taxpayers' compliance. These results are in line with research conducted by Umayaksa & Mulyani (2020)) which shows that ethical perceptions cannot moderate e-filing on individual taxpayers' compliance.

V.   CONCLUSION

Based on the research results as described above, it can be concluded that: Fiscal Service Variables (PF) have no significant effect on individual taxpayer tax compliance, E-Filing Variables (EF) have a significant effect on individual taxpayer tax compliance, Fiscal Service Variables moderated by Ethical Perceptions of Individual Taxpayers (PF_PEWP) have no significant effect on individual taxpayer tax compliance, E-Filing Variables moderated by Ethical Perceptions of Individual Taxpayers (EF_PEWP) have no significant effect on individual taxpayer tax compliance.

This study has limitations for future research, namely the number of samples in the study was only obtained from individual taxpayers visiting the Surakarta Primary Tax Office, so it can be considered that many taxpayers have never experienced fiscal services directly due to the e-filing system that does not have a significant effect.

VI.   REFERENCES

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