

# TAX REPORTING COMPLIANCE DURING COVID-19 TIME IN DALANG VILLAGE

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## ABSTRACT

*This study aims to examine the effect of modern tax administration systems, service quality, understanding of tax regulations and tax sanctions through taxpayer awareness of tax reporting compliance during the Covid-19 period in Dalang Village, Selemadeg Timur District, and Tabanan. The population of this study is an individual taxpayer who is seen from his work as many as 76 respondents who were determined based on the quota sampling method. This research uses Structural Equation Modeling (SEM) analysis. The results of this study indicate that: modern tax administration systems, and service quality, understanding of tax regulations have a positive effect on taxpayer awareness, while tax sanctions have no effect on taxpayer awareness.*

**Keyword:** Taxpayer Reporting Compliance During Covid-19 Pandemic In Dalang Village

## INTRODUCTION

Taxes are a definite source of state revenue and reflect the community's cooperation in financing the state. Currently, around 70% of Indonesia's APBN (State Revenue and Expenditure Budget) is financed from tax revenues. In 1983, the Indonesian government implemented a Self-Assessment System that gave taxpayers the confidence to register, calculate, pay and report their own tax obligations in accordance with the provisions of the applicable Taxation Law. This makes taxpayer compliance and awareness a very important factor in achieving successful tax revenue (Indriyarti & Christian, 2020).

In Indonesia is increasing every year and requires very large funds to cover these expenses. In line with the large number of expenditures, the Indonesian state actually has various potentials to become a more developed country. However, in reality Indonesia cannot take advantage of these various potentials. It can be seen in reality now, in Indonesia experiencing various problems in almost all sectors, one of the biggest problems is the problem in the economic sector. To fix this problem, taxes are expected to be an effective solution. This is because taxes are potential direct revenue that can be processed immediately to finance various state needs (Yasin, 2020).

Compliance with fulfilling tax obligations voluntarily is the backbone of the Self Assessment System (Purnamasari, 2020). Tax compliance (Anto et al., 2021) is that taxpayers have the willingness to fulfill their tax obligations in accordance with applicable regulations without the need for inspections, thorough investigations, warnings or threats, in the application of both legal and administrative sanctions.

Taxpayer compliance can be supported by the awareness of the taxpayer itself will increase if the taxpayer has a good perception of the tax itself. By implementing a self-assessment system, it will provide a change in the attitude of public awareness in paying taxes voluntarily without any coercion from the tax authorities (Asrinda, 2018). Research conducted by Indriyani (Lisa & Hermanto, 2018) explains that high awareness of paying taxes can affect corporate taxpayer reporting compliance.

Tarmidi (2019) states that, one of the factors that causes low tax compliance is that employees in the tax office often do not provide maximum service, this affects the quality of service at the tax office as an indicator of the assessment of individual taxpayers in their willingness to pay. Taxes, especially for the implementation of a self-assessment system that aims to improve tax payment compliance. Quality of service is all the best services provided to maintain satisfaction for taxpayers at the tax service office and carried out based on tax laws. Previous research conducted by (Fadzilah & Yuniarti, 2017)

The level of tax compliance is also influenced by the quality of service. The better the quality of service will lead to higher taxpayer compliance. Efforts to improve service quality include all types of services related to the process of fulfilling the obligations and rights of taxpayers in the field of taxation, such as room cleanliness, air conditioners that can provide comfort for taxpayers, completeness of equipment and other room equipment such as loudspeakers and room signs that make it easier for taxpayers. Taxes in fulfilling their tax obligations, the ease of payment procedures, the skills of tax officers in serving to the appearance of tax officers.

From some of the things described earlier, there are new problems that make the people of Indonesia and also the world very nervous because of the presence of the Covid-19 virus, Corona virus infection is called COVID-19 (Corona Virus Disease 2019) and was first discovered in the city of Wuhan, China at the end of December 2019. This virus spreads very quickly and has spread to almost all countries, including Indonesia, in just a few months; this has made several countries implement policies to enforce lockdown in order to prevent the spread of the Corona virus (Muhyiddin, 2020).

The entry of the corona virus into Indonesia caused a high level of panic. However, panic does not only occur from the health side. But also on the tax side, that this year's tax revenue will weaken due to the side effects of the corona virus (Mallic, 2020). When compared to the previous year's period, the corona virus outbreak adds to the number of challenges for the Directorate General of Taxes (DGT) in collecting tax revenues this year. The effects of Covid-19 or can be called the coronavirus affect the traffic of goods and services that carry out exports and imports.

## LITERATURE REVIEW

The tax administration modernization system in principle is a change in the tax administration system that can change the behavior of the apparatus and organizational values. The modernization of tax administration is marked by changes in the organizational structure based on function or not according to sections, then improving tax services with the existence of account representatives and compliant centers, as well as E-system-based services such as E-filing facilities. In this variable, the main focus is in terms of E-system-based services, namely the application of E-filing. E-filing is a facility for submitting tax notification letters (SPT) by utilizing internet technology through application service providers that have collaborated with the Directorate General of Taxes with an integrated online and real time process. Which, if the implementation of E-filing can provide convenience for taxpayers in reporting SPT, then this can increase taxpayer compliance in reporting their notification letters. In the research of (Fauziati & Syahri, 2015) Modern Tax Administration System is positive on Taxpayer Awareness, (Nugroho, 2012) Modern Tax Administration System is positive on Taxpayer Awareness.

The quality of tax services is a comparison between expectations and the taxpayer's assessment of the actual performance of a service provider. The quality of tax services is the main focus of government agencies that are oriented to customer satisfaction. In this case the customer satisfaction of service users is the taxpayer himself, if the quality of tax services provided by service providers to taxpayers is getting better in serving taxpayers, then this can increase taxpayer compliance. Where taxpayers will feel that they are treated well which will have an impact on giving

satisfaction to taxpayers (Fauziati & Syahri, 2015) Service Quality Has a Positive Effect on Taxpayer Awareness,

Understanding of taxation, namely the overall regulations covering the government's authority to take one's wealth and hand it back to the community through the state treasury including the scope of understanding tax law, tax law which is also known as fiscal law is the whole of the regulations that include the government's authority to take tax laws. a person's wealth and hand it back to the community through the state treasury, so that it is part of public law, which regulates legal relations between the state and people or legal entities who are obliged to pay taxes. (Setiyani et al., 2018) Taxation knowledge has a significant effect on Taxpayer Awareness, (Astuti, 2017) Tax Knowledge has a significant effect on Taxpayer Awareness.

Tax sanctions are related to control beliefs which are one of the factors in the Theory of Planned Behavior. Taxpayer compliance will be determined based on the taxpayer's perception of how strong tax sanctions are able to support the behavior of taxpayers to comply with taxes. Therefore, the view of taxpayers regarding tax sanctions is expected to affect taxpayer compliance in paying taxes. In the research of (Stefanus & Anton, 2016) Tax sanctions have a positive effect on Awareness of Paying Taxes. In the research of (Lestari et al., 2018), tax sanctions have a significant positive effect on awareness of paying taxes.

The modern tax administration system is a reform process of reform in the field of tax administration carried out by citizens comprehensively, covering aspects of information technology, namely software, hardware and human resources. Aspects of information technology, namely the process of renewal in the field of information technology related to the tax administration system, tax administration is the ways or procedures for the imposition and collection of taxes. Good tax administration will make it easier for taxpayers to fulfill their tax obligations. The tax administration component consisting of complete instructions and convenience in ESPT and E-filling will affect taxpayer compliance. In Research (Yusril & Awaluddin's, 2018), Modern Tax Administration is Positive against Taxpayer Compliance,

The quality of tax services is a comparison between expectations and the taxpayer's assessment of the actual performance of a service provider. The quality of tax services is the main focus of government agencies that are oriented to customer satisfaction. In this case the customer satisfaction of service users is the taxpayer himself, if the quality of tax services provided by service providers to taxpayers is getting better in serving taxpayers, then this can increase taxpayer compliance. Where taxpayers will feel that they are treated well which will have an impact on giving satisfaction to taxpayers. In Research (Yesika & Prabawati's, 2017) Service Quality Has a Positive Effect on Taxpayer Compliance,

Taxpayers' understanding of tax regulations is a way for taxpayers to know and understand tax regulations. Taxpayers will tend not to be obedient when they do not understand tax regulations. Understanding of taxation includes filling out the tax return (SPT) properly and correctly, in this case there must be an understanding regarding the filling of the SPT, the amount of tax payable can be calculated in accordance with tax provisions, timely payment or deposit, and reporting the amount of tax payable at the place of the taxpayer. In ResearchPost (Rizki, Srikandi & Achmad, 2015) understanding of taxation has a significant effect partially on taxpayer compliance, Wicaksono (2014) understanding of taxation has a positive effect on taxpayer compliance.

Regarding tax sanctions, sanctions are negative penalties for people who violate the regulations, so it can be said that tax sanctions are negative penalties for people who violate the regulations by paying money. Laws and regulations broadly contain rights and obligations, actions that are allowed and not permitted by the community; attribution theory argues that, an assessment of taxpayer compliance behavior in carrying out tax obligations is influenced by one of the external causes, namely tax sanctions. The theory argues that there is a process of experience and observation in imposing tax sanctions by the tax authorities on taxpayers who violate tax obligations. In research (Wulandari's, 2019), tax sanctions have a positive effect on taxpayer compliance, (Arisandy, 2017).

Taxpayer awareness is a condition where taxpayers know, understand and implement applicable tax provisions correctly, voluntarily and seriously to fulfill their tax obligations. Awareness according to the Big Indonesian Dictionary (KBBI) is awareness, a state of understanding what is felt or experienced by someone, a person's full awareness of his rights and obligations as a member of society. Consciousness is identical with the will, which is an impulse from the conscious mind based on considerations of thoughts and feelings as well as the whole person that causes activities that are directed towards the achievement of certain goals related to his personality. Awareness is an element in humans in understanding reality and how to act or respond to reality. Research by (Brata et al., 2017). Taxpayer awareness has a positive effect on taxpayer compliance (Arisandy, 2017). Taxpayer awareness has a positive influence on taxpayer compliance.

## Hypothesis Development

*H1: The modern tax administration system is positive on taxpayer awareness.*

*H2: Service quality has positive effect on taxpayer awareness.*

*H3: Knowledge of tax regulations has a positive effect on taxpayer awareness.*

*H4: Tax sanctions have a positive effect on taxpayer awareness.*

*H5: Modern tax administration is positive against taxpayer compliance.*

*H6: Service quality has positive effect on taxpayer compliance.*

*H7: Understanding of tax regulations has a positive effect on taxpayer compliance.*

*H8: Tax sanctions have a positive effect on taxpayer compliance.*

*H9: Taxpayer awareness has a positive influence on taxpayer compliance.*

## METHOD

This research was conducted in Dalang Village, Kec. Selemadeg Timur, Kab. Tabanan. This research was taken in the village or residential area not at the Tax Service Office (KPP) because the Tax Service Office (KPP) followed the government's recommendation to carry out physical distancing and close face-to-face services, the KPP only served online services such as reporting Annual SPTs, Periodic SPTs. and other reporting that can be done online.

## Variable Identification

The variables in this study can be identified into 3 (three) variables, namely: exogenous variables, endogenous variables and intervening variables, which can be explained as follows:

- 1) Exogenous variables (exogenous variables) are causal variables that are not explained in the model (Kusnendi, 2008:5). The Exogen variables in this study are the Modern Tax Administration System (X1), Service Quality (X2), Understanding of Tax Regulations (X3), and Tax Sanctions (X4).
- 2) Endogenous Variable (Endogenous Variable) is the effect variable that is explained or predicted in the model. (Kusnendi, 2008). The endogenous variables in this study are Taxpayer Awareness (Y1) and Taxpayer Reporting Compliance (Y2).
- 3) Intervening Variables are variables that theoretically affect the relationship between the independent variable and the dependent variable become an indirect relationship and cannot be observed and measured. This variable is an intervening variable/between the independent variable and the dependent variable, so that the independent variable does not directly affect the change or emergence of the dependent variable (Sugiyono, 2017). The intervening variable in this study is Taxpayer Awareness (Y1).

## Determination of Population and Sample

The sampling technique used by the author is a non-probability sampling technique using the quota sample method. Quota sampling is a technique for determining a sample from a population that has certain characteristics to the desired number (quota). The population in this study is an individual taxpayer who is seen from his work as many as 76 respondents to be used as samples.

## Method of Collecting Data

Data collection techniques in this study using a questionnaire. Questionnaire is a data collection technique that is done by giving a set of questions or written statements to respondents to answer. Questionnaires are efficient data collection techniques if the researcher knows with certainty the variables to be measured and knows what to expect from the respondents. In addition, the questionnaire is also suitable for use when the number of respondents is quite large and spread over a wide area. Questionnaires can be in the form of closed or open questions can be given to respondents in person or sent by post or internet.

## Descriptive Statistical Data Analysis Techniques

According to Sugiono (2017). Descriptive analysis is a statistic used to analyze data by describing or describing the data that has been collected as it is without intending to make general conclusions or generalizations, this study uses descriptive statistics consisting of minimum, maximum, mean and standard deviation. Inferential analysis technique is used to test the empirical model and hypotheses proposed in this study. The analysis technique used is a variance-based Structural Equation Model (SEM) or component-based SEM. There are three criteria in the use of data analysis techniques with SmartPLS to assess the outer model, namely convergent validity, discriminant validity, and composite reliability. And Reliability – Alpha ( $\alpha$ ) Cronbach. Testing of the inner model or structural model is carried out to see the relationship between variables, significance value and R-square of the research model. The structural model was evaluated using R-square for the dependent variable t-test and the significance of the coefficients of the structural path parameters. Changes in the R-square value can be used to assess the effect of certain exogenous latent variables on endogenous latent variables that have a substantive effect.

## RESULTS AND DISCUSSION

### Descriptive Statistics

In this section, a description of each variable is explained based on the results of the analysis. The description includes the minimum value, maximum value, mean, and standard deviation. The results of the analysis can be seen in Table 1 below.

	<b>N</b>	<b>Minimum</b>	<b>Maximum</b>	<b>mean</b>	<b>Std. Deviation</b>
X1	76	11.00	25.00	21.1711	2.83026
X2	76	7.00	25.00	20.1842	3,00538
X3	76	12.00	25.00	20.2763	2,64121
X4	76	7.00	25.00	20.1053	2,98252
Y1	76	7.00	25.00	21,1974	2.74236
Y2	76	8.00	25.00	21.1184	3.08098
Valid N(listwise)	76				

Source: processed data (2020)

Based on Table 1, it is known that the Modern Tax Administration System Variable (X1) has a minimum value of 11.00 and a maximum value of 25.00 with an average value of 21.1711

and a standard deviation of 2.83026. Service Quality Variable (X2) Has a minimum value of 7.00 and a maximum value of 25.00 with an average value of 20.1842 and a standard deviation of 3.00538, Modern Tax Understanding Variable (X3) Has a minimum value of 12, 00 and a maximum value of 25.00 with an average value of 20.2763 and a standard deviation of 2.64121, the Tax Sanctions Variable (X4) has a minimum value of 7.00 and a maximum value of 25.00 with an average value of 20.1053 and a standard deviation of 2.98252, the Taxpayer Awareness Variable (Y1) has a minimum value of 7.00 and a maximum value of 25.00 with an average value of 21.1974 and a standard deviation of 2.74236, the Tax Reporting Compliance Variable (Y2) has a minimum value of 8.00 and a maximum value of 25.00 with an average value of 21.1184 and a standard deviation of 3.08098.

## Hypothesis Test

The results of hypothesis testing can be seen in Table 2 below.

	<b>Path coefficient (Bootstrapping)</b>	<b>p- values</b>
Modern Tax Administration System -> Taxpayer Awareness	0.204	0.035
Service Quality -> Taxpayer Awareness	0.484	0.000
Understanding Tax Regulations -> Taxpayer Awareness	0.219	0.013
Tax Sanctions -> Taxpayer Awareness	0.068	0.541
Modern Tax Administration System -> Taxpayer Reporting Compliance	0.305	0.011
Service Quality -> Taxpayer Reporting Compliance	0.144	0.164
Understanding Tax Regulations -> Taxpayer Reporting Compliance	0.012	0.885
Tax Sanctions -> Taxpayer Reporting Compliance	0.086	0.410
Taxpayer Awareness -> Taxpayer Reporting Compliance	0.415	0.000

Source: processed data (2020)

	<b>Path coefficient (Bootstrapping)</b>	<b>p- values</b>	<b>Information</b>
Modern Tax Administration System -> Taxpayer Awareness -> Taxpayer Reporting Compliance	0.085	0.088	Partial mediation
Service Quality -> Taxpayer Awareness -> Taxpayer Reporting Compliance	0.201	0.014	Full mediation
Understanding of Tax Regulations -> Taxpayer Awareness -> Compliance Reporting Compulsory	0.091	0.034	Full Mediation
Tax Sanctions -> Taxpayer Awareness -> Taxpayer Reporting Compliance	0.028	0.514	Partial Mediation

Source: processed data (2020)

## DISCUSSION

### The Effect of Modern Tax Administration System on Taxpayer Awareness

The tax administration system has a positive effect on taxpayer awareness. The test results show that the tax administration system has a path coefficient of 0.204 with p-values of 0.035 less than 0.05 so that H1 is accepted. The results of this study are supported by research by Popi

Fauziati, et al., (2015); Noersanti & Susanti (2019); and Indah, et al., (2020) who stated that the Modern Tax Administration System is positive towards Taxpayer Awareness.

### **The Effect of Service Quality on Taxpayer Awareness**

Service quality has a positive effect on taxpayer awareness. The test results show that the service quality has a path coefficient of 0.484 with p-values of 0.000 less than 0.05 so that H2 is accepted. The results of this study are supported by (Popi-Pera, 2017; Putra et al., 2020; Pattiasina, et al., 2020) stated that Service Quality Has a Positive Effect on Taxpayer Awareness.

### **The Effect of Understanding Tax Regulations on Taxpayer Awareness.**

Understanding of tax regulations has a positive effect on taxpayer awareness. The test results show that the understanding of tax regulations has a path coefficient of 0.219 with p-values of 0.013 smaller than 0.05 so that H3 is accepted. The results of this study are supported by (Rahayu et al., 2017; Setiyani et al., 2018; Octavian et al., 2020) stated pTax knowledge has a significant effect on Taxpayer Awareness.

### **The Effect of Tax Sanctions on Taxpayer Awareness**

Tax sanctions do not have a positive effect on taxpayer awareness. The test results show that the tax sanction has a path coefficient of 0.068 with p-values of 0.541 greater than 0.05 so H4 is rejected. The results of this study are not supported by the research conducted (Nurkhin et al., 2018; Wijaya, 2019; Ali & Nasaruddin, 2020) which states that tax sanctions have a significant positive effect on awareness of paying taxes.

### **The Effect of Modern Tax Administration System on Taxpayer Compliance**

The modern tax administration system has a positive effect on taxpayer reporting compliance. The test results show that the modern tax administration system has a path coefficient of 0.305 with p-values of 0.011 smaller than 0.05 so that H5 is accepted. The results of this study are supported by (Yusril et al., 2019; Pratiw et al., 2020; Olii et al., 2020). Modern Tax Administration has a positive effect on taxpayer compliance

### **The Effect of Service Quality on Taxpayer Compliance**

Service quality has no effect on taxpayer reporting compliance. The test results show that the service quality has a path coefficient of 0.144 with p-values 0.164 greater than 0.05 so that H6 is rejected. The results of this study are not supported by research conducted by (Susmita et al., 2016; Artawan et al., 2020; Indrawan & Sastradipraja, 2020) who state that service quality has a positive effect on taxpayer compliance, but this research is supported by (Ester et al., 2017) which states that the quality of tax services has no effect on taxpayer compliance.

### **The Effect of Understanding Tax Regulations on Taxpayer Reporting Compliance**

Understanding of tax regulations has no effect on taxpayer reporting compliance. The test results show that the understanding of tax regulations has a path coefficient of 0.012 with p-values of 0.884 greater than 0.05 so H7 is rejected. The results of this study are not supported by research conducted by (Fadhilatunisa, 2020; Naslia et al., 2021). Who stated that understanding of tax regulations had a positive effect on taxpayer compliance, but this research was supported

by (Moderators, 2020) who stated that understanding of tax regulations had no effect on taxpayer reporting compliance.

### **The Effect of Tax Sanctions on Taxpayer Reporting Compliance**

Tax sanctions have no effect on taxpayer reporting compliance. The test results show that the tax sanction has a path coefficient of 0.086 with p-values of 0.410 greater than 0.05 so that H8 is rejected. The results of this study are not supported by the research conducted (Rahmayanti & Prihatiningtias, 2020; Sally, 2020) which states that tax sanctions have a positive effect on taxpayer compliance, but this research is supported by (Fadilah & Sapari, 2020) who state that tax sanctions have no effect on taxpayer reporting compliance.

### **The Effect of Taxpayer Awareness on Taxpayer Reporting Compliance**

Taxpayer awareness has a positive effect on taxpayer reporting compliance. The test results show that taxpayer awareness has a path coefficient of 0.415 with p-values of 0.000 less than 0.05 so that H9 is accepted. The results of this study are supported by (Sentanu & Budiarta, 2019; Kurniawan & Daito, 2021). Taxpayer awareness has a positive influence on taxpayer compliance.

### **The Effect of Modern Tax Administration Systems on Tax Reporting Compliance through Taxpayer Awareness**

Taxpayer awareness cannot mediate modern tax administration system on taxpayer reporting compliance. The results of data analysis indirectly variable modern tax administration system on taxpayer reporting compliance through taxpayer awareness. Shows the path coefficient value of 0.085 with a p-value of 0.088 which is greater than 0.05. The results of the study were supported by (Yulianti, 2020; Puspitasari et al., 2021) the effect of the tax administration system has a direct effect on tax compliance through taxpayer awareness.

### **The Effect of Service Quality on Tax Reporting Compliance through Taxpayer Awareness**

Taxpayer awareness mediates service quality on taxpayer reporting compliance. The results of data analysis indirectly variable service quality on taxpayer reporting compliance through taxpayer awareness. Shows the path coefficient value of 0.201 with a p-value of 0.014 which is smaller than 0.05. The results of this study are not supported by research conducted by (Salim et al., 2018; Purba, 2021) which states that the effect of service quality has a direct effect on tax compliance through taxpayer awareness.

### **The Effect of Understanding Tax Regulations on Tax Reporting Compliance through Taxpayer Awareness**

Taxpayer awareness can mediate understanding of tax regulations on taxpayer reporting compliance. The results of data analysis indirectly variable understanding of tax regulations on taxpayer reporting compliance through taxpayer awareness. shows the path coefficient value of 0.091 with a p-value of 0.034 which is smaller than 0.05. The results of this study are not supported by research conducted by (Lestari, 2020; Ershaid & Nawash, 2021) which state that understanding tax regulations has a direct influence on taxpayer compliance through taxpayer awareness.

## The Effect of Tax Sanctions on Tax Reporting Compliance through Taxpayer Awareness.

Taxpayer awareness cannot mediate tax sanctions on taxpayer reporting compliance. The results of data analysis indirectly variable tax sanctions on taxpayer reporting compliance through taxpayer awareness. Shows the path coefficient value of 0.028 with a p-value of 0.514 which is greater than 0.05. The results of this study are different from the research of (Boediono et al., 2018; Official et al., 2021) stated that the effect of tax sanctions has a direct effect on tax reporting compliance through taxpayer awareness, however This research is supported by (Basri & Dwimulyani, 2018) which states the effect of tax sanctions has an indirect effect on tax reporting compliance through taxpayer awareness.

### CONCLUSION

Based on the discussion of the research results, it can be concluded that the influence of modern tax administration systems, service quality, understanding of tax regulations and tax sanctions on taxpayer reporting compliance through taxpayer awareness is as follows. Modern tax administration systems, service quality, understanding of tax regulations have a positive effect on taxpayer awareness. Tax sanctions have no effect on taxpayer awareness.

Modern tax administration systems and taxpayer awareness have a positive effect on taxpayer reporting compliance. Service qualities, understanding of tax regulations and tax sanctions have no effect on taxpayer reporting compliance.

Taxpayer awareness cannot mediate modern tax administration systems, and tax sanctions on taxpayer reporting compliance. Taxpayer awareness can mediate service quality and understanding of tax regulations on taxpayer reporting compliance.

The limitations and suggestions in this study are: This study only uses 4 independent variables that affect tax revenue. Researchers used samples in the village of Dalang Selemadeg Timur, Tabanan as a place of research, this study only used 76 samples of respondents from 1 village in the Selemadeg Timur region, Tabanan and for further researchers it is recommended to replace independent variables that may have a direct or indirect influence on taxpayer reporting compliance.

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