CHAPTER IV

RESULTS AND DISCUSSION

In this chapter, the writer or researcher will explain and describe the data, respondent characteristics, hypothesis testing, and discussion of the results of the research that has been done. This study used multiple regression analysis assisted by SPSS software.

A. Overview and Object of Research

This research was conducted using individual taxpayer subjects in the Cilegon area. Taxpayers used in this study were taxpayers who actively reported, paid, or took care of their tax obligations.

Retrieval of data in this study was done by distributing questionnaires directly to respondents and in this case, they were taxpayers who were in the Cilegon area. The distribution of this questionnaire was carried out in stages.

The questionnaire that was successfully distributed was 100 respondents from whom could be processed were 86 questionnaires. Questionnaires that cannot be processed are as many as 14 questionnaires from the total questionnaires distributed.

B. Characteristics of Respondents

Based on the table 4.1, it can be seen that there are 36 or 42% male respondents, and then there are respondents with female gender of 50 or 58%. Respondents who have age range of 17-27 are 28 or 33%. Respondents who are in 28-38 age range are 32 or 37%. Respondents who are in age range of 39-50 are 14 or 16%. Respondents who are above 50 years old are 12 or 14%.

Table 4.1 shows that respondents with high school education level were 14 respondents or 16%. Respondents with D3 / S1 education level were 72 respondents or 84%. Then, there were no respondents with graduate level of education or above. There were also no other levels of education of elementary and junior high schools.

Respondents who have had an NPWP for < 1 year are 14 or 16%. Respondents who have had an NPWP for 1-3 years are 22 or 26%. Respondents who have had an NPWP for 4-6 years are 9 or 10%. Furthermore, respondents who have had an NPWP for > 7 years are 41 or 48% of the total respondents who can be processed. The number of respondents with the type of individual taxpayer is as many as 51 or 59%. Meanwhile, respondents with the type of corporate taxpayer are 35 or 41% of respondents.

Table 4.1
Characteristic Statistical Data of Respondents

Description	Category	Total	Percentage
Gender	Male	36	42%
	Female	50	58%
	Number of Respondents	86	
Age	17-27	28	33%
	28-38	32	37%
	39-50	14	16%
	> 50	12	14%
	Number of Respondents	86	
Education	High School	14	16%
	D3/S1	72	83%
	S2	0	0%
	Others	0	0%
	Number of Respondents	86	
Period of Having NPWP	< 1	14	16%
	1-3	22	26%
	4-6	9	10%
	< 7	41	48%
	Number of Respondents	86	
Types of Taxpayers	Private Person	51	59%
	Agency	35	41%
	Number of Respondents	86	

Source: Primary Data Processed, 2019.

C. Instrument and Data Quality Test

1. Descriptive Statistics Test

Descriptive statistics are statistical methods used to obtain data or description of information about data characteristics including maximum values, minimum values, mean, standard deviation (data deviation) (Sugiyono, 2010).

Table 4.2
Descriptive Statistics Test Results

Variable	N	Theoretical Range			Actual Range			Std. Deviation
		Min	Max	Mean	Min	Max	Mean	
e-Registration	86	3	12	7.50	6	12	10.01	1.648
e-Billing	86	3	12	7.50	6	12	9.22	1.612
e-Filling	86	5	20	12.50	10	20	16.23	2.211
Justice of the Tax System	86	4	16	10.00	10	16	11.65	2.320
Taxpayer Compliance	86	5	20	12.50	7	20	16.70	1.983

Source: Output SPSS, 2019.

The table 4.2 above are the results of descriptive statistical tests which show that all variables have a total of 86 respondents. The results of the descriptive statistics are as follows:

a. E-Registration variable has a mean in the actual range higher than the mean in the theoretical range with a value of 10.01 > 7.50. This indicates that on average the respondents studied have a high level of conduct in the e-registration system. In addition, this variable has a standard deviation of 1.648 while the minimum value in the actual range is 6 and the maximum value is 12, and the minimum value in the theoretical range is 3 and the maximum value is 12.

b. E-Billing variable has a mean in the actual range higher than the mean in the theoretical range with a value of 9.22 > 7.50. This indicates that the average respondent studied have a high level in using the e-Billing system. In addition, this variable has a standard deviation of 1.612 while the minimum value in the actual range is 6 and the maximum value is 12, and the minimum value in the theoretical range is 3 and the maximum value is 12.

c. E-Filling variable has a mean in the actual range higher than the mean in the theoretical range with a value of 16.23 > 12.50. This indicates that the average respondents studied have a high level of use of the e-Filling system. In addition, this variable has a standard deviation of 2.211 while the minimum value in the actual range is 10 and the maximum value is 20, and the minimum value in the theoretical range is 5 and the maximum value is 20.

d. The tax system justice variable has a mean in the actual range and the mean in the theoretical range with a value of 11.65 > 10.00. This indicates that the average respondents studied have a relatively similar level of taxation system because the mean in the actual range is almost close to the mean theoretical range. This variable has a standard deviation of 2.320. Meanwhile, the minimum value in the actual range is 10 and the maximum value is 16. Then, the minimum value in the theoretical range is 4 and the maximum value is 16.

e. Taxpayer compliance variables have a mean in the actual range higher than the mean in the theoretical range with a value of 16.70 > 12.50. This indicates that the average respondents studied have a high level of tax compliance. In addition, this variable has a standard

deviation of 1.983. Meanwhile, the minimum value in the actual range is 7 and the maximum value is 20. Then, the minimum value in the theoretical range is 5 and the maximum value is 20.

1. **Data Quality Test**

a. **Validity Test**

This study used the validity test with factor analysis method. Factor analysis identifies the structure of relationships between variables or respondents by looking at correlations between variables or correlations between respondents. The data matrix must have sufficient correlation so that factor analysis can be carried out. The test tool used to measure the level of intercorrelation between variables can be done by factor analysis namely Kaiser-Meiyer-Olkin (KMO) and Barlette's Test. The value of KMO and Barlette's test must be > 0.50 to be able to do factorial analysis (Ghozali, 2011). Each question will be stated to be valid if it has a factor loading > 0.5. Question items that have a factor of loading 0.5 or more are considered to have validity that is strong enough to explain latent constructs (Hair et al., 2010).

Table 4.3 presents a summary of the results of validity tests for all variables in the study. Based on the presentation of the table above, the total score for taxpayer compliance, e-Registration, e-Billing, e-Filling, and tax system justice variables shows a value of > 0.5 so it can be concluded that all items in this research variables are valid.

Table 4.3
Validity Test Results

Variable	KMO Value	Item	Value of Loading Factor	Information
e-Registration	0.640	e-Registration 1	0.797	Valid
		e-Registration 2	0.920	Valid
		e-Registration 3	0.848	Valid
e-Billing	0.698	e-Billing 1	0.733	Valid
		e-Billing 2	0.814	Valid
		e-Billing 3	0.698	Valid
e-Filling	0.819	e-Filling 1	0.834	Valid
		e-Filling 2	0.811	Valid
		e-Filling 3	0.810	Valid
		e-Filling 4	0.757	Valid
		e-Filling 5	0.798	Valid
Justice of the Tax System	0.716	Justice of the Tax System 1	0.810	Valid
		Justice of the Tax System 2	0.860	Valid
		Justice of the Tax System 3	0.836	Valid
		Justice of the Tax System 4	0.761	Valid
Taxpayer Compliance	0.764	Taxpayer Compliance 1	0.757	Valid
		Taxpayer Compliance 2	0.758	Valid
		Taxpayer Compliance 3	0.853	Valid
		Taxpayer Compliance 4	0.849	Valid
		Taxpayer Compliance 5	0.722	Valid

Source: Output SPSS, 2019.

b. Reliability Test

Reliability test is a tool to measure a questionnaire which is an indicator of a variable or construct. Reliability testing was carried out in this study to measure whether the questionnaire submitted to the respondents was consistent and reliable. Variables are stated to be reliable if they give the Cronbach Alpha value of a variable > 0.6 so that the research instrument is stated as reliable, but if the coefficient is < 0.6 then the instrument is not reliable and must be replaced or changed the research instrument (Ghozali, 2011).

Table 4.4
Reliability Test Results

Variable	Cronbach Alpha	N of Items	Information
e-Registration	0.816	3	Reliable
e-Billing	0.830	3	Reliable
e-Filling	0.860	5	Reliable
Justice of the Tax System	0.830	4	Reliable
Taxpayer Compliance	0.846	5	Reliable

Source: SPSS Output, 2019.

The table above shows the value of Cronbach's Alpha from the e-Registration variable amounting to 0.816, while the e-Billing variable is 0.830, e-Filling variable is 0.860, tax system justice variable is 0.830, and taxpayer compliance variable is 0.846. From these results, it can be concluded that the 5 variables used in this study are reliable because all variables had more Cronbach's Alpha values than 0.6.

This shows that each question item used in this study can obtain the same and consistent data if it is submitted more than once and will have a relative answer similar to the answers from other respondents. Because the

variable items from this study have passed the validity and reliability tests, the data obtained can be reused in future studies.

2. Classic Assumption Test

Test assumptions that must be fulfilled in regression analysis (Gujarati, 2004) includes normality test, multicollinearity test, and heteroscedasticity test.

a. Normality Test

This test is used to determine that the data that have been collected has a normal distribution (Nazaruddin and Basuki, 2015). To find out the results of this study, researchers used the Kolmogorov Smirnov test. If the probability value is significant > 0.05 then the data has a normal distribution (Ghozali, 2009).

Table 4.5
Normality Test Results

One Kolmogorov Smirnov	Score Sig.	Information
Unstandardized Residual	0.658	Normal data

Source: SPSS Output, 2019.

Based on the table 4.5 above in the Kolmologorov-Smirnov test the data have a significance value of 0.658. From that value it can be seen that all variables in the study have sig values > 0.05. Therefore, it can be stated that all data are normally distributed (Ghozali, 2009).

b. Multicollinearity Test

The linear relationship between the free X variable in the multiple regression model is called multicollinearity. If the linear relationship of each independent X variable in the multiple regression model is a perfect correlation, these variables have a perfect double correlation (Nazaruddin and Basuki, 2015). To detect the presence or absence of multicollinearity in the regression model is to see tolerance and the value of Variance Inflation Factor (VIF). If the tolerance value is smaller than 0.10 and the VIF value is greater than 10, multicollinearity occurs.

Table 4.6
Multicollinearity Test Results

Collinearity Statistics	
Tolerance	VIF
(Constant)	
E-Registration	1.509
E-Billing	1.396
E-Filling	1.862
Justice Tax Sytem	1.236

Source: SPSS Output, 2019.

In the table 4.6 above, it can be seen that the data in the study are not affected by multicollinearity. These results can be seen from the absence of the results of the VIF value in numbers > 10. Therefore, it can be concluded that multicollinearity does not occur in all data.

c. Heteroscedasticity

The inequality of variants from residuals for all observations in the regression model is called as the Heteroscedasticity Test (Nazaruddin and Basuki, 2015). Heteroscedasticity test is done through regression (regression) absolute residual value with independent variables in the model, if the significance value is > alpha 0.05 and then the data is not exposed to heteroscedasticity.

Table 4.7
Heteroscedasticity Test Results

Model	Sig.
(Constant)	0.355
E-Registration	0.700
E-Billing	0.071
E-Filling	0.296
Justice Tax System	0.793

Source: SPSS Output, 2019.

Based on the table 4.7 above it can be seen that the data are exposed to Heteroscedasticity. This is because they have a significant value > 0.05. Therefore, the data have fulfilled the criteria for not being exposed to Heteroscedasticity.

3. Hypothesis Testing

a. Determination Coefficient Test (R^2)

The coefficient of determination (R^2) has the purpose of measuring the ability of independent variables to explain the dependent variable. The coefficient of determination (R^2) is to show the percentage of the level of correctness of predictions from the regression tests performed. R^2 has a range between 0 to 1. If the R^2 value is closer to 1, it means the greater the

independent variable in explaining the variation of the dependent variable (Nazaruddin and Basuki, 2015).

Table 4.8
Determination Coefficient Test Results (R^2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0.530	0.280	0.254	1.712	1.813

Source: Output SPSS, 2019.

Based on the table 4.8 above it can be seen that the value of Adjusted R Square is equal to 0.254. This shows that 25.4% variations of the taxpayer compliance variable can be explained by independent variables namely e-Registration, e-Billing, e-Filling, and system justice taxation. Then, the rest of this or 74.6% is explained by other variables not present in this study.

b. Simultaneous Significance Test (Test Statistic F)

The F test is used to prove whether independent variables can explain variations in the dependent variable. If the significant value is less than 0.05, then Ha is accepted or Ho is rejected. Conversely, if a significant value is more than 0.05, Ha is rejected or Ho is accepted (Ghozali, 2009).

Table 4.9
F Test Results

F
10.650

Source: SPSS Output, 2019.

Based on the table 4.9 above, it can be seen that there is a result of a significance value of $0.00 < 0.05$. Thus, it can be said that the hypothesis is supported. Then it can be concluded that the implementation of e-Registration, e-Billing, e-Filling, and tax system justice systems can

explain the variable tax compliance.

c.   **Significant Individual Parameter Test (Test Statistic t)**

This test aims to partially determine the influence between independent variables on the dependent variable. If the significant value is > 0.05 then Ho is accepted or Ha is rejected. Likewise, vice versa, if a significant value is < 0.05, Ho is rejected or Ha is accepted. If Ho is rejected this means there is a significant relationship between the independent variables on the dependent variable (Ghozali, 2009).

Table 4.10
t Test Results

Sig.
.000
.039
.001
.004
.899

Source: SPSS Output, 2019.

Based on the table 4.10 above, it can be seen that the significance values in the e-Registration, e-Billing, and e-Filling variables are < 0.05. However, the tax system justice variable has a significance value of > 0.05 which is equal to 0.899. Thus, it can be concluded that the variables of the implementation of e-Registration, e-Billing, and e-Filling systems have a significant influence on taxpayer compliance, while the justice variable taxation system has a negative effect and is not significant in tax compliance. The results of the hypothesis testing are as follows:

a. **Hypothesis Test 1 (H₁)**

Table 4.10 shows that the e-Registration variable has a significance value of 0.039 < alpha 0.05 with a regression coefficient value (B) of 0.31 and the regression coefficient value (B) is positive. Based on these results, it can be concluded that H1 is accepted, and this means that the application of e-Registration system has a positive effect on taxpayer compliance.

b. **Hypothesis Test 2 (H₂)**

Table 4.10 shows that the e-Billing variable has a significance value of 0.001 < alpha 0.05 with a regression coefficient (B) of 0.257 and the regression coefficient (B) is positive. Based on these results, it can be concluded that H2 is accepted, this means that the application of e-Billing system has a positive effect on taxpayer compliance.

c. **Hypothesis Test 3 (H₃)**

Based on table 4.10, the e-Filling variable has a significance value of 0.04 < alpha 0.05 with a regression coefficient value (B) of 0.343 and the regression coefficient value (B) is positive. Thus, it can be concluded that H3 is accepted, and this means that the application of e-Filling system has a positive effect on tax compliance.

d. **Hypothesis Test 4 (H₄)**

Table 4.10 shows that the justice tax system variable has a significance value of 0.899 > alpha 0.05 with a regression coefficient value (B) of -0.011 and the regression coefficient value (B) is negative. Based on these results, it can be concluded that H4 is rejected, and this means that the application of e-Filling system has no positive effect on tax compliance.

4. **Results of Multiple Linear Regression Analysis**

   Multiple linear regression is a regression analysis with two or more independent variables. Multiple linear regression analysis was used to test the effect of e-Registration (X_1), e-Billing (X_2), e-Filling (X_3), and tax justice systems (X_4) on taxpayer compliance (Y). In this study the application used to process data is by using the SPSS application (Nazaruddin and Basuki, 2015). The results of multiple linear regression analysis are as follows:

   $$Y = 8.538 + 0.031\ PER + 0.255\ PEB + 0.339\ PEF - 0.11\ KSP + \varepsilon$$

   Looking at the regression equation above, it shows that a constant value is 8.538. This explains that the variable implementation of e-Registration, e-Billing, e-Filling systems, tax system justice is considered constant or given a value of 0 (zero), and taxpayer compliance will increase by 8.538 units.

   The coefficient value in the e-Registration system implementation variable is 0.031. This value shows that if the implementation of the e-Registration system is increased by 1 unit, then the variable of taxpayer compliance increases by 0.031 unit if the other variables are constant. The coefficient is positive, meaning that there is an unidirectional relationship between e-Registration and taxpayer compliance in carrying out its tax obligations.

   The coefficient on the e-Billing system implementation variable is 0.255. This value indicates that if the implementation of an e-Billing system is increased by 1 unit, then the taxpayer compliance variable increases by 0.255 units if other variables are considered constant. Coefficient is positive, meaning that there is an unidirectional relationship between e-Billing and taxpayer compliance in carrying out its tax obligations.

   The coefficient on the e-Filling system implementation variable is 0.339.

This value indicates that if the implementation of the e-Filling system is increased by 1 unit, then the taxpayer compliance variable increases by 0.339 unit if other variables are considered constant. The coefficient is positive, meaning that there is an unidirectional relationship between e-Filling and taxpayer compliance in carrying out its tax obligations.

The coefficient value on the tax system justice variable is – 0.011. This value shows that if the tax system justice variable is increased by 1 unit, then the taxpayer compliance variable will decrease by – 0.011unit if the other variables are considered constant. The coefficient is negative, meaning that the justice of the taxation system has a relationship that is opposite to the compliance of taxpayers in carrying out their tax obligations.

2. **Discussion**

This study aims to determine the effect of the application of e-Registration, e-Billing, e-Filling, tax system justice on individual taxpayer compliance in Cilegon. After referring to the results of the research that has been done and processing the data that has been obtained, they can show that the hypothesis of implementing e-Registration, e-Billing, and e-Filling systems is supported. There are four factors that influence taxpayer compliance in fulfilling their tax obligations, namely the implementation of e-Registration, e-Billing, e-Filling systems, and justice tax system.

1. **Effect of the Implementation of the e-Registration System on Taxpayer Compliance**

Referring to the results of hypothesis testing that has been done, the result is that there is a positive and significant influence of the implementation of the e-Registration system on tax compliance. The results of this study are in line with Wasao's research (2014) where the results of these studies indicate that online registration has a positive effect on taxpayer compliance. Then, Muturi et al. (2015) state that online tax registration has a positive effect on taxpayer compliance. Sulistyorini (2016) concludes that the use of e-Registration administration system has a positive effect on tax compliance. The research is also in line with Putra's research stating (2015) that the application of e-Registration administration system has a positive effect on taxpayer compliance.

The application of the e-Registration system has a large influence on taxpayer compliance in an effort to fulfill its tax obligations. With the online tax system that is e-Registration, it will help simplify and accelerate taxpayers in carrying out their tax obligations, namely in terms of making a new Tax Identification Number (NPWP) or registering as a taxpayer. In addition, the e-Registration system does not have a space and time limit so that taxpayers themselves can use this system anytime, in terms that there is a connection with the internet without having to go to the tax service place. So, with the existence of such perceptions, the results of the implementation of this system is that the system more effective and significant.

2. Effect of the Application of e-Billing System on Taxpayer Compliance

Referring to the results of hypothesis testing that has been done, the result is that there is a positive and significant effect of the application of the e-Billing system on tax compliance. The results of this study are in line with the research of Maisiba (2016) stating that electronic tax payment or tax billing has a positive effect on tax revenue. This research is also in line with research from Wasao (2014) which shows that online billing has a positive effect on tax compliance. Then, Sulistyorini (2016) concludes that the use of e-Billing administration system has a positive effect on taxpayer compliance, and it is also like the research from Putra (2015) stating that the application of e-Billing system has a positive effect on taxpayer compliance.

The e-Billing system is a system created by the DGT (Directorate General of Taxes) to support tax payment activities by taxpayers. This system is able to work in real time without time constraints, and taxpayers only need to fill in the tax bill in accordance with the obligations under their responsibility and then the taxpayer receives a billing code. The billing code will be used when making payments at banks that have cooperated with the DGT (Directorate General of Taxes), such as ATMs, post offices, or internet banking by simply entering the code. The system is able to cut down on activities that are too long when making payments manually, and errors when having input that might occur in the manual process, but it will not occur in e-Billing. Therefore, taxpayers feel helped by the existence of this system.

3. Effect of the Implementation of e-Filling System on Taxpayer Compliance

Referring to the results of hypothesis testing that has been done, the result is that there is a positive and significant influence of the implementation of the e-Filling system on tax compliance. The results of this study are in line with the research of Sulistyorini (2016) who concludes that the application of e-Filling system has a positive effect on tax compliance. This is also in line with research conducted by Putra (2014) that the application of e-Filling system has a positive effect on tax compliance. Another study from Astuti (2014) states that the application of the e-Filling system is considered to be able to overcome various problems that occur, among others, the queve the delivery of SPT by taxpayers who are at due date and SPT data recording officers in tax service offices that have limited personnels so that the process is a little slow.

Tresno et al. (2013) conclude that the e-Filling system can change the behavior of taxpayers because e-Filling itself is a new technology that can help taxpayers in SPT reporting quickly and easily so that taxpayers do not need to come to tax service office to take the reporting form. The result is that the implementation of the e-Filling system has a positive effect on taxpayer compliance.

The application of e-Filling has a large influence on taxpayer compliance in an effort to fulfill its tax obligations. This e-Filling system is a system that helps taxpayers to submit their annual SPT in real time. The application of the e-Filling system is able to encourage taxpayers to tend to comply with their tax obligations. Taxpayers feel that the existence of this system can facilitate taxpayers in delivering SPT. So, the existence of such perceptions is the result of the application of this system that is more effective and significant.

4. Effect of Tax System Justice on Taxpayer Compliance

Referring to the results of testing of the hypothesis that has been done, the result is a positive and significant effect of the taxation system. However, the research results that have been obtained by researcher is that the justice of the taxation system has no effect on tax compliance. The result is that the regression coefficient value (B) on the tax system justice variable is of – 0.011 with a significant value of 0.899 > 0.05. These results indicate that the fairness of the taxation system is the opposite of taxpayer compliance and is not significant. From these results, it turns out that this study is more in line with research from Andarini (2010) which states that the justice of the taxation system does not have a positive effect on taxpayer compliance.

The existence of this taxation system will actually trigger a tax evasion and will tend not to comply with its tax obligations. This happens because taxpayers feel the unfair implementation of the tax system. This is evidenced by the results of descriptive statistical tests that the fairness of the system of mass taxation is relatively the same between the average in the actual range and the average in the theoretical range. The justice of the tax system is only fair in the law but not in its implementation. Taxpayers themselves are more oriented to applicable rules and sanctions that may be accepted in paying taxes than the justice they receive.

The results of this test are different from the research conducted by Syakura (2014) which shows that the fairer the taxation system in Indonesia, the more the taxpayer's compliance rate will increase in paying taxes. The same study from Sari's research (2009) states that the better the perception of fair taxpayers, the more improved taxpayer compliance. Brainyyah (2013) in his research also shows that tax system justice has a significant effect on tax

compliance.