

**DETERMINANTS OF TAXPAYER COMPLIANCE WITH SELF ASSESSMENT
SYSTEM AS A MEDIATION VARIABLE DURING THE COVID-19
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Abstract

This study aims to empirically examine the effect of taxpayer awareness, tax service services, and tax sanctions on taxpayer compliance with the practice of a self-assessment system as a mediator during the Covid-19 pandemic. The research design used is quantitative with primary data. Respondents in this study were 216 employees at the Taman Mega Kuningan Office, South Jakarta, who were individual taxpayers registered at KPP Pratama Jakarta Setiabudi Empat. Data analysis was performed using Sequential Equation Modeling (SEM) - Lisrel 8.70 software with a tolerable error rate of 5%. The study results indicated that the direct effect on taxpayer awareness and tax service services cannot be proven, but the tax sanctions on taxpayer compliance can be proven. The immediate impact of tax sanctions cannot be demonstrated. The direct influence on taxpayer awareness and tax service services on the practice of the self-assessment system can be proven. The indirect effect of taxpayer awareness tax service services on taxpayer compliance through the self-assessment system variable can be established. In contrast, the indirect impact of tax sanctions on taxpayer compliance through the self-assessment system variable cannot be confirmed.

Keywords: Taxpayers Awareness; Fiscus Service; Tax Sanctions; and Practice of Self-Assessment System

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Introduction

The Law of the Republic of Indonesia Number 16 of 2009 Article 1 number (1) states that tax is a mandatory contribution to the state that is owned by an individual or a coercive burden based on the law, with no direct compensation and is used for state purposes for the greatest prosperity of the people.

The 2020 State Revenue and Expenditure Budget (APBN) is estimated to reach Rp 2,233.2 trillion, subsidies Rp 0.5 trillion, non-tax state revenues Rp 367.0 trillion, tax revenues Rp 1,865.7 trillion (Materi Pelatihan Pendapatan Pendapatan Daerah & Dinas, 2014). The Covid-19 pandemic is one of the most significant

phenomena affecting various sectors in Indonesia. Nasution, Erlina, & Muda (2020) found that the Covid-19 pandemic impacted the Indonesian economy in tourism, investment, and trade activities. Based on data from the Statistics Indonesia, Indonesia's gross domestic product (GDP) declined to 3.49% in the third quarter of 2020, (Sari & Sukestiyarno, 2021). According to (Blanchard, 2009), negative GDP can indicate that the country is experiencing a recession. Indonesia experienced a recession after economic growth fell sharply to minus 5.32% in the second quarter of 2020. (Materi Pelatihan Pendapatan Pendapatan Daerah & Dinas, 2014) showed that low economic growth leads to lower national tax revenues and increases the APBN deficit.

The government noted that until the end of 2020, the realization of tax revenues was only Rp. 1,069.98 trillion (source?). This figure missed the target set at Rp 1,198.82 trillion (Bina Keuangan Daerah, n.d.). Based on the DGT performance report, the realization of the fourth quarter of 2020 is targeted at 100 percent, so for the fourth quarter of 2020, the achievement of the KPI (main performance index) the percentage of realized tax revenue is 89.25 percent.

Compared to the same period last year, tax revenues contracted by 19.71 percent. The contraction cannot be separated from the slowing Indonesian economy and international trade transactions due to the Covid-19 pandemic. On the other hand, the receipt of several types of taxes such as PPh article 21, PPh article 22 imports, PPh article 25/29, and domestic VAT is immensely

affected by the effect of providing tax facilities in the context of national economic recovery. External factors that affect the achievement of tax revenues in 2020, namely the pandemic and the ongoing trade war between the United States and China. As a result, the global economy is still experiencing contraction. Next up were energy commodities under significant pressure throughout 2020, with weakening prices and oversupply due to the Covid-19 pandemic and geopolitical conflicts.

Table 1 shows the achievement of one of the Main Performance Indicators that becomes the reference for DGT's performance from a stakeholder perspective, namely optimal state tax revenue. This achievement can be seen from comparing the realization of tax revenues with the APBN target set in 2015 to 2020.

Table 1
2015 – 2020 Period Tax Revenue (in Trillion Rupiah)

Information	2015	2016	2017	2018	2019	2020
Target	1294,26	1355,20	1283,57	1424,00	1577,56	1198,80
Realization	1061,00	1105,73	1151,03	1315,51	1332,06	1070,00
Achievements	81,98%	81,59%	89,67%	92,38%	84,44%	89,25%

Source: Directorate General of Taxes Performance Report

The findings were announced by the Tax Justice Network (year?), which reported that due to tax evasion, Indonesia is estimated to lose up to US\$ 4.86 billion per year. Tax avoidance costs the country up to Rp 68.7 trillion per year. This figure is equivalent to Rp. 68.7 trillion when using the rupiah exchange rate at the close of the spot market on Monday, November 22, 2020, amounting to Rp. 14,149 per U.S. dollar. In the Tax Justice Network report entitled The State of Tax Justice in the time of Covid-19, it is stated that from this figure, as much as US\$ 4.78 billion equivalent to Rp. 67.6 trillion of which is the result of corporate tax avoidance in Indonesia (MARINO & NICOLODI, 2021). Meanwhile, the remaining

US\$ 78.83 million or around Rp 1.1 trillion came from individual taxpayers.

Tax compliance is when the taxpayer has fulfilled all tax obligations and received taxation rights (Nurmantu, 2005). Taxpayer compliance reflects the practice of the self-assessment system. According to (Waluyo, 2003), a self-assessment system is a tax collection system that gives trust and responsibility to taxpayers to calculate, pay and report the amount of tax that must be paid. According to (Zulvina, 2011), taxpayer compliance is influenced by several factors, including tax rates, tax audits, tax law enforcement, taxpayer services, and the state of the tax management system.

During the Covid-19 pandemic, efforts to increase tax compliance were not easy to realize, and compliance with tax obligations still needs to be monitored. This study then aims to determine the effect of individual taxpayer awareness, tax sanctions, and tax service services on taxpayer compliance mediated by the practice of the self-assessment system during the Covid-19 pandemic. Research respondents are office employees at the Taman Mega Kuningan

Office, South Jakarta, registered taxpayers at KPP Pratama Jakarta Setiabudi Empat.

A. conceptual framework

The conceptual framework in this study was carried out using the analysis of the respective effects. Variable X on the factors that affect individual taxpayer compliance, which includes taxpayer awareness (X1), tax sanctions (X2), Fiscal Service (X3) with the practice of self-assessment system as a mediating variable.

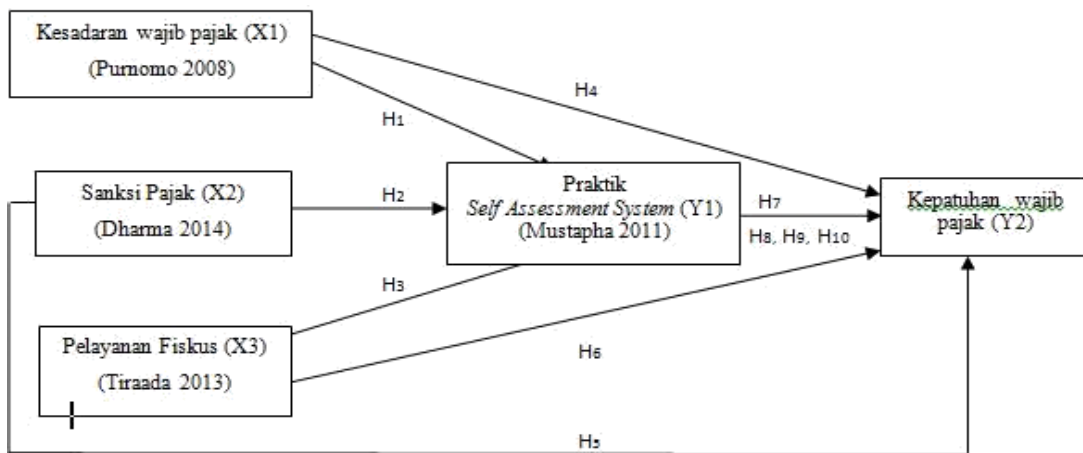


Figure 1
Conceptual Framework of the Study

B. Hypothesis Development

The effect of taxpayer awareness on the practice of self-assessment system taxpayer awareness has a positive and significant impact on the preparation of the self-assessment system. Based on this explanation, the first hypothesis of this study was determined.

H1: Taxpayer awareness has a positive and significant effect on the practice of the self-assessment system

C. The Effect of Tax Sanctions on the Practice of Self-Assessment System

Tax sanctions positively impact taxpayer compliance when implementing a self-assessment system. (Saad, 2010) stated that

the size of the tax sanction affects taxpayer compliance in carrying out the practice of the self-assessment system. According to the self-assessment system practice system (year?), imposing strict sanctions will raise individual attitudes and awareness to comply with tax rules. The effectiveness of applying tax sanctions reflects the political will of the tax collector government. The practice of a self-assessment system that requires taxpayers to play an active role in fulfilling tax obligations (calculations, submissions, reports) and imposes additional tax sanctions on them is effective if realized. Tax fines are boring and should be avoided, but when tax

sanctions are perceived differently, they lead to disobedient behavior and are ignored (Marden, 2013). This perception of tax sanctions can be interpreted as part of the internal conditions of a country. Therefore, the perception of tax sanctions can affect compliance with self-assessment system practices. From this description, the research hypothesis is:

H2: Tax sanctions affect the practice of self-assessment system

D. The Influence of Fiscal Services on the Practice of Self-Assessment System

Following the concept of self-assessment system practice where taxpayers are required to play an active role in fulfilling tax obligations voluntarily, the services provided by tax institutions are an essential requirement for achieving the objectives of the self-assessment system practice to encourage taxpayer participation in fulfilling their tax obligations. The research results by (Yusof, Ling, & Wah, 2014) concluded that the absenteeism of small and medium-sized entrepreneurs in Malaysia in paying taxes was due to the crooked tax administration and the lack of responsiveness of tax officials. (Maria, 2015) shows that the modernization of the taxation system (fiscal service) has a positive and significant effect on the practice of the self-assessment system and the level of compliance of taxable entrepreneurs. Tax institutions as public servants make a substantial contribution to the compliance behavior of taxpayers in the practice of self-assessment systems. From this description, the proposed research hypothesis:

H3: Fiscal Services has a positive and significant effect on the practice of the self-assessment system

E. The effect of taxpayer awareness on taxpayer compliance

According to (Manuputty & Sirait, 2016), if the desire and willingness of

taxpayers to carry out their tax obligations increases, taxpayer compliance will also increase in paying taxes. From this description, the proposed research hypothesis:

H4: Taxpayer awareness has a positive and significant effect on taxpayer compliance.

F. Effect of tax sanctions on taxpayer compliance

(Dewi, 2002), (Marden, 2013) (Harinurdin, 2011), and (Corbett et al., 2020) shows that the application of tax sanctions has a positive effect on tax compliance. (Saad, 2010) researched small and medium-sized entrepreneurs. His research indicates that the number of sanctions imposed by the government for tax violators has increased taxpayer compliance in reporting their income. From this description, the research hypothesis that can be proposed as:

H5: Tax sanctions have a positive and significant effect on taxpayer compliance

G. The effect of tax service services on taxpayer compliance

According to (Kartika et al., 2018), fiscal services are believed to affect taxpayer compliance. This perception develops along with experience in carrying out tax administration. The convoluted administrative and bureaucratic systems and the many attached documents to support tax reporting will give the impression that dealing with taxes is very difficult and tiring. Fiscal services then developed and became a particular belief that tax administration is difficult and tiring. On the other hand, friendly tax services and a simple administrative system will give the impression that dealing with taxes is not as difficult. Thus, the more professional the tax authorities' service (easy, cheap, and friendly) will further increase taxpayer compliance in fulfilling their tax obligations. The results of research by (Fasmi, 2012), (Maria, 2015), and (Yusof et al., 2014) showed

that the tax administration system and services had a positive and significant effect on taxpayer compliance. From this description, the hypothesis in this study is: H6: Fiscal Services have a positive and significant effect on taxpayer compliance

H. The Effect of Self-Assessment System Practices on Tax Compliance

The government aims to implement a self-assessment system so that taxpayers are motivated to carry out their tax obligations and create voluntary compliance, improving the submission of the taxpayer concerned. The leading indicators in the self-assessment system are trust, honesty, active and voluntary participation. The practice of the self-assessment system continues to improve taxpayer compliance positively so that state revenues show an increasing condition as well. From this description, the hypotheses in this study is:

H7: The practice of a self-assessment system affects taxpayer compliance

I. The Practice of Self-Assessment System Mediates the Effect of Taxpayer Awareness on Taxpayer Compliance

Implementing the self-assessment system practice aims to increase awareness of taxpayers and their voluntary participation so that an understanding of taxation becomes absolute and necessary for taxpayers. This is in line with (Manuputty & Sirait, 2016) the effect of tax knowledge and the application of the self-assessment system on taxpayer awareness and its impact on taxpayer compliance at KPP Pratama Jakarta Panjaringan. The result is that tax knowledge partially has a significant effect on taxpayer awareness. Implementing the self-assessment system partially has no considerable impact on taxpayer awareness, tax knowledge, and the self-assessment system. From this description, the hypothesis in this study are:

H8: The practice of a self-assessment system mediates the effect of taxpayer awareness on individual taxpayer compliance

J. The Practice of Self-Assessment System Mediates the Effect of Tax Sanctions on Taxpayer Compliance

The motivation of the self-assessment system (PSAS) practice is the increased awareness of taxpayers in fulfilling their tax obligations and escaping from the shadow of tax sanctions. According to (Saad, 2010), the method of self-assessment system can mediate and have a positive effect on taxpayer avoidance efforts in fulfilling their taxation. From this description, the hypothesis in this study is:

H9: The practice of a self-assessment system mediates the effect of tax sanctions on individual taxpayer compliance.

K. The Practice of Self-Assessment System Mediates the Effect of Fiscal Services on Taxpayer Compliance

Self-assessment system practice in its implementation requires understanding and active participation of all taxpayers. (Suryadi, 2018) said that the performance of the self-assessment system practice as a tax system could mediate the influence between the bureaucracy and tax administration on taxpayer compliance. From this description, the hypotheses in this study are:

H10: The practice of the self-assessment system mediates the effect of tax service services on individual taxpayer compliance.

Method

This research is quantitative research that aims to test the hypotheses. It uses primary data collected by researchers through direct data collection efforts in the field. This quantitative study is intended to determine the effect of taxpayer awareness, tax sanctions, tax service services on the practice

of the self-assessment system and its implications for taxpayer compliance.

Mediator. This study focuses on individual taxpayer data during the Covid-19 pandemic from 2020 to 2021. This study uses three variables: the independent variable, the dependent variable, and the intervening variable. The research location is at the Taman Mega Kuningan Office, South Jakarta.

In this study, the researcher used a data analysis method, namely Structural Equation Modeling (SEM), with the help of software linear structural relationship (LISREL) version 8.70. LISREL version 8.70, which the researchers used to test the quality of each variable's data and test the hypothesis.

Results and Discussion

Respondents in this study were company employees at the Taman Mega Kuningan Office, South Jakarta, which were registered taxpayers at KPP Pratama Jakarta Setiabudi Empat as many as 250 people. Still, only 216 people were willing to fill out the questionnaire. All of the 216 questionnaires can be processed and used as questionnaire data. In terms of gender, male employees are more dominant than female employees. From 216 respondents, 122 were male (56%), while 94 employees were female (44%). The average respondent is over 25 years old, both male and female, in terms of age. The respondent's age is considered based on the assumption that a person's age affects his actions and behavior. Based on the level of education and years of service, male and female respondents have a bachelor's level of education with more than three years of tenure.

A. Variable Measurement Model

This study for confirmatory factor analysis using SEM with the help of LISREL version 8.70 program, using the

LISREL 8.70 program, confirmatory factor analysis (CFA). CFA is one of the two main approaches in factor analysis and the explanatory factor analysis (EFA) approach. The use of CFA is to test how well the measured variable represents a small number of constructs.

CCFA testing is done by looking at the value of the standardized loading factor of each indicator to its latent variable and comparing it with the standardized loading factor set at 0.50.

Based on the results of \CFA test out of 10 indicators related to the taxpayer awareness variable, only nine indicators with standardized loading factors are said to be valid with the measured model because they have a value greater than or equal to 0.30 so that indicators declared invalid (loading value less than 0.30) must be excluded because they do not meet the specified loading standards.

B. Model Fit Test

The following describes the results of statistical calculations for statistical testing purposes following the design hypothesis described in Chapter two. The idea tested in this study is related to awareness of taxpayers, tax sanctions, tax service services, and the practice of self-assessment system on taxpayer compliance. Hypothesis testing was carried out with SEM, which data processing using the LISREL 8.70 program. The data processing results using LISREL are presented with the path coefficient model and count. The resulting indices to determine the suitability of the model can be seen in table 2:

Table 2
Model Fit Test

Size Goodness of Fit		Target Match Rate	Estimated Results	Match Rate
1	Chi-Square	$p\text{-value} > 0.05$	0.000	<i>Bad fit</i>
2	RMS	$RMSEA < 0.08$	0.041	<i>Good fit</i>
3	RAVI	$ECVI < ECVI\ Saturated$ dan $ECVI\ Independence$	7.453	<i>Good fit</i>
		- $ECVI\ Saturated$	10.493	
		- $ECVI\ Independence$	40.093	
4	AIC	$AIC < AIC\ Saturated$ dan $AIC\ Independence$	1602.350	<i>Good fit</i>
		- $AIC\ Saturated$	2256.000	
		- $AIC\ Independence$	8620.037	
5	NFI	$NFI \geq 0.90$	0.836	<i>Bad fit</i>
	CFI	$CFI \geq 0.90$	0.950	<i>Good fit</i>
6	NNFI	$NNFI \geq 0.90$	0.947	<i>Good fit</i>
7	IFI	$IFI \geq 0.90$	0.951	<i>Good fit</i>
8	RFI	$RFI \geq 0.90$	0.827	<i>Bad fit</i>
9	GFI	$GFI \geq 0.90$	0.759	<i>Bad fit</i>
10	AGFA	$AGFI \geq 0.90$	0.735	<i>Bad fit</i>
11	PDF	$PGFI \geq 0.60$	0.689	<i>Good fit</i>
12	PDF	$PNFI > 0.09$	0.792	<i>Good fit</i>
13	RMR	$Standardized\ RMR < 0.05$	0.017	<i>Good fit</i>

Source: Data processed

Based on Table 2, showing the results of the model suitability test, it is known that among the 13 models of model suitability testing, there are 9 (nine) measurements of model suitability that are declared good (good fit), namely RMSEA, ECVI, AIC, CFI, NNFI, IFI, PGFI, PNFI, and Standardized RMR. In contrast, the Chi-Square, NFI, RFI, GFI, and AGFI suitability tests were declared lousy fit. Hair et al. (2013) suggested that none of the goodness of fit indices (GOFI) measures can exclusively be used to evaluate the model's overall fit. Thus, it can be stated that from the results of this test, the model can be used. This means that empirically the influence of taxpayer awareness, tax sanctions, tax service services on the practice

of the self-assessment system and its implications for taxpayer compliance is following the theoretical model.

C. Structural Model

Furthermore, in the following description, the results of path coefficient testing and hypothesis testing with count are presented to determine whether the formulated hypothesis is accepted or rejected, namely the direct and indirect effects of exogenous variables on endogenous variables (through intervening variables). Hypothesis testing was carried out with SEM, which was processed using the LISREL 8.70 program with the following results:

Table 3
Estimated Results of Direct and Indirect Effects

Influence	Standardized Loading Factor	t count	Conclusion	R ²
Direct Influence (Direct Effect)				
H ₁ : KWP -> PSAS	0.339	2.823	Significant	0.396
H ₂ : SP -> PSAS	0.023	0.160	Not significant	
H ₃ : PF -> PSAS	0.369	2.439	Significant	
H ₄ : KWP -> KWPK	0.188	1.545	Not significant	0.480
H ₅ : SP -> KWPK	0.305	2.116	Significant	
H ₆ : PF -> KWPK	0.124	0.948	Not significant	
H ₇ : PSAS -> KWPK	0.585	4.072	Significant	
Indirect Effect				
H ₈ : KWP -> PSAS -> KWPK	0.198	2.238	Significant	
H ₉ : SP -> PSAS -> KWPK	0.013	0.161	Not significant	
H ₁₀ : PF -> PSAS -> KWPK	0.216	2.219	Significant	

Information:

KWP : Taxpayer Awareness
 SP : Tax Sanction
 PF : Fiscal Service
 PSAS : Self Assessment Practice
 System
 KWPK : Taxpayer Compliance

D. Hypothesis test

The Effect of Taxpayer Awareness on the Practice of Self-Assessment System In this study, the first hypothesis formulated was that taxpayer awareness (X1) positively affected the practice of a self-assessment system (Y1). Based on the calculations using LISREL 8.70, the t count is 2.823 (positive), while the t table value at = 0.05 is 1.96. Because the value of the t count is more significant than the t table, H_a is accepted, and H₀ is rejected. This means that there is an influence of taxpayer awareness on the practice of the self-assessment system. Thus, taxpayer awareness has a positive and significant effect on the preparation of the self-assessment system so that the first hypothesis in this study can be proven.

E. The Effect of Tax Sanctions on the Practice of Self-Assessment System

In this study, the second hypothesis was formulated, namely that tax sanctions (X2) positively affected the practice of the self-assessment system (Y1). Based on the calculations using LISREL 8.70, the t count is 0.160 (positive), while the t table value at = 0.05 is 1.96. Because the value of the t count is lower than the t table, then H₀ is accepted, and H_a is rejected. This means that there is no effect of tax sanctions on the practice of the self-assessment system. Thus, tax sanctions do not affect the preparation of the self-assessment system, so the second hypothesis in this study cannot be proven.

F. The Influence of Fiscal Services on the Practice of Self-Assessment System

In this study, the second hypothesis formulated was that the Fiscal Service (X3) had a positive effect on the practice of the self-assessment system (Y1). Based on the calculations using LISREL 8.70, the t count was 2.439 (positive) while the t table value at = 0.05 was 1.96. Because the value of the t count is greater than the

t table, H_a is accepted, and H_0 is rejected. This means that there is an effect of the tax service on the practice of the self-assessment system. Thus, tax sanctions have a significant positive impact on the preparation of the self-assessment system so that the third hypothesis in this study can be proven.

G. The Effect of Taxpayer Awareness on Taxpayer Compliance

In this study, the fourth hypothesis is formulated as the awareness of taxpayers (X_1) a positive influence on taxpayer compliance (Y_2). Based on the calculations using LISREL 8.70, the t count is 1.545 (positive), while the t table value at $\alpha = 0.05$ is 1.96. Because the matter of t arithmetic is lower than t table, then H_0 is accepted, H_a is rejected. This means that there is an effect of taxpayer awareness on taxpayer compliance. So that the fourth hypothesis in this study cannot be proven. Thus, taxpayer awareness does not affect taxpayer compliance.

H. The Effect of Tax Sanctions on Taxpayer Compliance

The fifth hypothesis was formulated in this study, namely that tax sanctions (X_2) positively affected taxpayer compliance (Y_2). Based on the calculations using LISREL 8.70, the t count is 2.116 (positive), while the t table value at $\alpha = 0.05$ is 1.96. Because the value of t count is more significant than the t table, then H_a is accepted, H_0 is rejected. This means that there is an effect of tax sanctions on taxpayer compliance. So that the fifth hypothesis in this study can be proven. Thus, tax sanctions have a significant positive impact on taxpayer compliance.

I. The Effect of Fiscal Services on Taxpayer Compliance

In this study, the sixth hypothesis formulated is that the tax service (X_3) positively affects taxpayer compliance (Y_2). Based on the calculations using LISREL 8.70, the t count is 0.948 (positive), while the t table value at $\alpha =$

0.05 is 1.96. Because the value of t count is lower than the t table, then H_0 is accepted, H_a is rejected. This means that there is an effect of tax service services on taxpayer compliance. Thus, tax sanctions do not affect taxpayer compliance, so the sixth hypothesis in this study cannot be proven.

J. The Effect of Self-Assessment System Practices on Taxpayer Compliance

In this study, the seventh hypothesis formulated is the practice of the self-assessment system (Y_1), which has a positive effect on taxpayer compliance (Y_2). Based on the calculations using LISREL 8.70, the t count was 4.072 (positive), while the t table value at $\alpha = 0.05$ was 1.96. Because the value of t count is more significant than the t table, then H_a is accepted, H_0 is rejected. This means that there is an effect of self-assessment system practice on taxpayer compliance. So that the seventh hypothesis in this study can be proven. Thus, the method of the self-assessment system has a significant positive effect on taxpayer compliance.

K. The Influence of Taxpayer Awareness on Taxpayer Compliance Through Self-Assessment System Practices

In this study, the eighth hypothesis formulated is the practice of the self-assessment system (Y_1) mediating the effect of taxpayer awareness (X_1) on taxpayer compliance (Y_2). From table 4.16 above, it can be seen that the value of the path coefficient (loading factor) of the effect of taxpayer awareness on taxpayer compliance through the self-assessment system is 0.198. $\alpha = 0.05$ of 1.96. Because the value of t count is greater than the t table, H_a is accepted, H_0 is rejected. This means that the practice of the self-assessment system mediates the effect of taxpayer awareness on taxpayer compliance so that the eighth hypothesis in this study can be proven.

L. The Effect of Tax Sanctions on Taxpayer Compliance Through Self-Assessment System Practices

In this study, the ninth hypothesis formulated is the practice of a self-assessment system (Y1) mediating the effect of tax sanctions (X2) on taxpayer compliance (Y2). From Table 3, it can be seen that the path coefficient value (loading factor) of the effect of tax sanctions on taxpayer compliance through the practice of the self-assessment system is 0.013. Based on the calculations using LISREL 8.70, the t count is 0.161 (positive), while the t table value at = 0.05 is 1.96. Because the value of the t-count is lower than the t-table, then H0 is accepted. Ha is rejected. This means that the practice of the self-assessment system does not mediate the effect of tax sanctions on taxpayer compliance, so the ninth hypothesis in this study cannot be proven.

M. The Influence of Fiscal Services on Taxpayer Compliance Through Self-Assessment System Practices

In this study, the ninth hypothesis formulated is that the practice of the self-assessment system (Y1) mediates the effect of tax service services (X3) on taxpayer compliance (Y2). From Table 3 above, it can be seen that the path coefficient value (loading factor) of the influence of the tax service authority on taxpayer compliance through the practice of the self-assessment system is 0.216. Based on the calculations using LISREL 8.70, the t count is 2.219 (positive), while the t table value at = 0.05 is 1.96. Because the value of t-count is more significant than t-table, Ha is accepted. H0 is rejected. This means that the practice of the self-assessment system mediates the effect of tax service services on taxpayer compliance. So that the tenth hypothesis in this study can be proven, the results of the hypothesis test can be summarized as follows:

Table 4
Hypothesis Test Results

Hypothesis	t count	t table	Information	Decision
H1	2,823	1.96	Significant positive	Ha accepted, H0 rejected
H2	0,160	1.96	Positive is not significant	H0 accepted Ha rejected
H3	2,439	1.96	Significant positive	Ha accepted, H0 rejected
H4	1,545	1.96	Positive is not significant	H0 accepted Ha rejected
H5	2,116	1.96	Significant positive	Ha accepted, H0 rejected
H6	0,948	1.96	Positive is not significant	H0 accepted Ha rejected
H7	4,072	1.96	Significant positive	Ha accepted, H0 rejected
H8	2,238	1.96	Mediate significantly	Ha accepted, H0 rejected
H9	0.161	1.96	Mediating is not significant	H0 accepted Ha rejected
H10	2,219	1.96	Mediate significantly	Ha accepted, H0 rejected

Table 5
Research Overview

Variable	Influence	Results t count	Information
$X_1 \rightarrow Y_1$	Direct	2.823	Significant
	Indirect	2.238	Significant
$X_2 \rightarrow Y_1$	Direct	0.160	Not significant
	Indirect	0.161	Not significant
$X_3 \rightarrow Y_1$	Direct	2.439	Significant
	Indirect	2.219	Significant
$X_1 \rightarrow Y_2$	Direct	1.545	Not significant
$X_2 \rightarrow Y_2$	Indirect	2.116	Significant
$X_3 \rightarrow Y_2$	Direct	0.948	Not significant
$Y_1 \rightarrow Y_2$	Indirect	4.072	Significant

Conclusion

Taxpayer awareness has a positive and significant impact on the self-assessment system practice. The taxpayer can carry out his tax obligations as a citizen-based on understanding from within. Good taxpayer awareness is directly proportional to taxpayer compliance in tax obligations. So, the direct relationship between taxpayer awareness of the practice of the self-assessment system can be proven.

The effect of tax sanctions has no impact on the practice of the self-assessment system. This means that people are aware that they are obedient to tax obligations such as paying and paying taxes.

They are reporting the Annual SPT has become an obligation as a taxpayer, not based on fear due to tax sanctions. So, the direct relationship of tax sanctions to the practice of the self-assessment system cannot be proven.

The influence of the tax service has a positive and significant effect on the practice of the self-assessment system. This means that the Fiscal Service can provide positive energy for implementing the self-assessment system practice. Unfriendly, unprofessional, convoluted, unsatisfactory tax services can affect taxpayer compliance. This indicates that the compliance behavior of taxpayers in carrying out the method of self-assessment

system can be influenced by the benefit of the tax authorities. So the direct relationship between the tax authorities and the practice of the self-assessment system can be proven.

The effect of taxpayer awareness does not affect taxpayer compliance. The taxpayer awareness variable is not directly proportional to taxpayer compliance in carrying out tax obligations. Thus, the effect of taxpayer awareness on taxpayer compliance cannot be proven.

The effect of tax sanctions has an impact on taxpayer compliance. The direct effect of tax sanctions on taxpayer

compliance can be proven. Based on the findings of this study that tax sanctions as sanctions are not optimal, cannot create a deterrent effect, are violated, and do not fulfill a sense of justice, this dramatically affects the behavior of taxpayers in fulfilling their tax obligations.

The effect of tax service services does not affect taxpayer compliance. Based on this research that unsatisfactory service, unfriendly, not facilitated, unprofessional, does not become the influence of taxpayers to carry out tax obligations. Thus, the direct effect of tax service services on taxpayer compliance cannot be proven.

The effect of the self-assessment system practice on taxpayer compliance has a

positive and significant impact on taxpayer compliance. This study shows that the voluntary existence of taxpayers and awareness in implementing the approach of a self-assessment system is an essential factor in fulfilling tax obligations. Thus, the effect of self-assessment system practice on taxpayer compliance can be proven.

This study shows that the effect of self-assessment system practice as an intervening variable successfully mediates the impact of taxpayer awareness on taxpayer compliance. The results show that the course of the self-assessment system can mediate taxpayer awareness. With this self-assessment system, taxpayers become more aware of their tax obligations.

The study results show that the practice of the self-assessment system does not mediate the variable of tax sanctions on taxpayer compliance. The results of this study indicate that the method of the self-assessment system cannot judge the behavior of taxpayers. Thus, tax sanctions do not affect taxpayer compliance with the preparation of the self-assessment system as a mediating variable and cannot be proven.

The results showed that the practice of the self-assessment system as a mediating variable succeeded in mediating the effect of tax services on taxpayer compliance. This proves that fast, easy, professional, and friendly tax service will affect taxpayer compliance in implementing the practice of the self-assessment system. Thus, the method of the self-assessment system can mediate the benefit of the tax authorities on taxpayer compliance.

The study results indicate that the variables studied are essential factors that affect taxpayer compliance. Difficulties in carrying out tax obligations during the Covid-19 pandemic will impact taxpayer non-compliance. Therefore, understanding the tax regulations is necessary to implement the self-assessment system practice.

This study uses non-experimental primary data so that respondents are

recruited through questionnaires. Answers from respondents with high subjectivity do not necessarily describe the actual solution.

Further research will add other independent variables, such as the religiosity variable, to test whether there is a relationship between religion and compliance in carrying out tax obligations.

Increase the number of respondents so that it can be seen whether there is a difference in test results if there are more respondents. The research was conducted with an experimental method approach. In the practical method, the researcher can control the situation by making artificial conditions as controls.

The study's limitations were due to the Covid-19 pandemic, so only online questionnaires took longer to collect data and a narrower scope, which was only carried out at the Taman Mega Kuningan Office, South Jakarta. Another limitation of this research is that the model test results produce a coefficient of determination (R^2) of 0.396 on PSAS (Y1). This shows that the percentage contribution of the influence of the independent variable (X) to the dependent variable (Y1) is only 39.6%. The remaining 60.4% is influenced by other variables not included in the test model. The coefficient of determination (R^2) on taxpayer compliance (Y2) is 0.480. This shows that the percentage of the influence of the independent variable (X) on the dependent variable (Y2) is 48%, the remaining 52% is influenced by other variables that are not included in the model being tested.

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