EFFECT OF APPLICATION OF E-FILING TAX SERVICE QUALITY AND SATISFACTION OF TAXPAYERS (SURVEY ON INDIVIDUAL TAXPAYERS Majalaya KPP Pratama Bandung)

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ABSTRACT

Taxpayer Satisfaction one of them can be seen from the awareness of the taxpayer in reporting the Notice (SPT), Several factors that Affect the taxpayer's satisfaction is the condition of the tax system (e-filing) roomates where there is still a weakness in its application, And quality of service to Taxpayer. The purpose of this study to Determine the effect of the application of e-filing and the quality of tax services to taxpayer satisfaction in Majalaya Primary Tax Office in Bandung.

The method used in this research is descriptive and verification. Population in this research is 113 601 registered in the Individual Taxpayer Majalaya STO Bandung, and the sample taken is as much as 100 Individual Taxpayer by using technique of sampling approach slovin.

The analysis method used is Structural Equation Model (SEM) with Partial Least Square (PLS) approach. The results of this study indicate that the application of e-filing Affect the taxpayer's satisfaction, and the quality of tax services Affect the satisfaction of Taxpayers.

Keywords: E-filing, Quality of Tax Service, Taxpayer Satisfaction.

I. PRELIMINARY

1.1 Background

At a government agency such as the Tax Office Primary orientation is not on profits but on customer satisfaction, in this case the satisfaction of public service users in particular taxpayer, satisfaction or dissatisfaction is a person's response to the evaluation of non-compliance or disconfirmation of the perceived between prior expectations and actual performance felt after use, through taxpayer satisfaction with the services in obtain it can be pushed to pay taxes according to the provisions thus lowering the level of tax evasion (Muhamad Zain, 2008). Taxpayer Satisfaction is very important in shaping a positive outlook to the tax authorities, starting with the satisfaction, the Taxpayer should not feel disadvantaged when paying taxes (Indra Pahala et al, 2013).

Therefore, the Directorate General of Taxes must always make improvements of service quality with the aim to increase the satisfaction of taxpayer, Efforts to improve the quality of service can be done by improving the quality and technical capability of employees in the fields of taxation, infrastructure improvements such as the expansion of the Points of Integrated Services (TPT) , use of information systems and technology in order to provide convenience to taxpayers in meeting their tax obligations (Martina, 2009). In achieving these objectives, the Directorate General of Taxation has focused to the service as best as possible, services as a matter of if applied to a product, will increase the power or value to the customer,

Answering and addressing community needs better service then Director General of Taxation issued a Decree of the Director General of Taxation Number KEP-88 / PJ. / 2004 dated May 14, 2004 (BN No. 7069 pp. 4B) of the Notice by Electronic Submission, on January 24, 2005 held at the Presidential Office, the President of the Republic of Indonesia together with the Directorate General of taxation launched the e-filing or the electronic filing system is a system of reporting / submission tax with tax (SPT) electronically (e-filing) is done through the system on-line real time (Dauphine, 2005). E-filing is a service delivery or filing (SPT) electronically both for Individual and Firm (company,

Thus the authors intend to pour it into the form of thesis with the title, "The Effect of E-filing Implementation and Quality Tax Service to the satisfaction of the Taxpayer".

1.2 Formulation of the problem

Based on the background of the problems described above, the problems can be formulated as follows:

1) How much influence the implementation of e-filing to the satisfaction of taxpayers.
2) How much influence the quality of tax services to the satisfaction of taxpayers.

1.3 Research purposes

The research objective to be achieved from this research are:

1) To find out how much influence the implementation of e-filing to the satisfaction of taxpayers.
2) To determine how much influence the quality of tax services to the satisfaction of taxpayers.

II. LITERATURE, FRAMEWORK FOR THINKING AND HYPOTHESES

2.1 Kajin Library

2.1.1 Application of E-filing

Liberty Pandiangan (2008: 38) defines e-filing as follows:

E-filing is the service charge and filing (SPT) Taxpayer electronically to the Directorate General of Taxation by utilizing the Internet communication network.

Meanwhile, according to According to Siti Kurnia Rahayu (2010: 132) defines e-filing as follows:

"It is the submission of tax returns through online and real time systems. Taxpayers can submit tax returns via an application service provider company who has been appointed as the company DGT can channel delivery ".

2.1.2 Quality Tax Service

Definition of Quality Services Written Lewis and Baums cited by Lena Ellitan and Lina Anatan (2007: 47) is as follows:

"Quality of service is a measure of how good a given level of service capable of adapting to ekspentasi customers, so quality of service is realized through the fulfillment of customer needs and desires as well as the provision of the service delivery split customer expectations."

According to Siti Kurnia Rahayu (2010: 134) defines the quality of tax services is as follows:

"Quality of service tax is the tax service in improving compliance in which the tax service as public service activities are carried out form the central government in the form of goods and services both in the context of addressing the needs of society as well as in the implementation of laws and the water".

2.1.3 Taxpayer Satisfaction

According Insap Santoso (2009: 78) define user satisfaction is as follows:

"Satisfaction of users of the system refers to a state where the user is satisfied after using the system for ease of which is owned by the system. In other words, the more the user likes a system, implicitly they were satisfied with the system in question ".

2.2 Framework

2.2.1 Effect of Application of E-Filing Taxpayers Satisfaction

According to Siti Kurnia Rahayu (2010: 82), as follows:

"The level of satisfaction of these taxes are reflected in the timeliness of the SPT because of the ease of e-filling, reduced fines or penalties for late payment of tax installments for the difficulty filling out forms, and ultimately the satisfaction of the taxpayer (taxpayer) would have implications for increasing adherence to pay taxes ".

2.2.2 Quality Impact Tax Service Taxpayer Satisfaction

According to Liberty Pandiangan (2007: 7), as follows:

"Customer satisfaction is a situation where the wishes, expectations and needs of customers are met. A service is considered satisfactory if the service can meet the needs and expectations of customers. Customer satisfaction measurement is an important element in providing better services, more efficient and more

effective. If the customer was not satisfied with a service that is provided, it can be ascertained services ineffective and inefficient. "

2.3 hypothesis

Based on the framework which has been disclosed above, the hypothesis can be authors conclude is:

H1: Implementation of e-filing effect on taxpayer satisfaction

H2: The quality of tax services affect the satisfaction of Taxpayer

III. research methodology

3.1 Research methods

According Sugiyono (2012: 2), penellitian method is defined as follows:

"The research method is basically a scientific way to obtain data for the purpose and usefulness. How meaningful scientific research activity is based on the characteristics of science, that is, rational, empirical, and systematic ".

The method used by writer is descriptive method and Verivikatif.

According Sugiyono (2005: 21) quoted by Umi Narimawati, et al (2010: 29), the descriptive method is defined as follows:

"Descriptive method is a method used to describe or analyze the results of the study but not used for make broader conclusions".

According Mansyhuri (2008: 45) quoted by Umi Narimawati, et al (2010: 29), the verification method is defined as follows:

"Verification method is a method used to examine whether or when described to test a way with or without improvements that have been implemented in other places with similar problems with life".

3.2 operational Variables

According to Umi Narimawati, et al. (2010: 31), the operationalization of the variables are defined as follows:

"Operationalization variable is a variable decomposition process research state sub-variables, dimensions, sub indicator variables, and measurement. The conditions of decomposition of the operation performed when the basic concepts and indicators of each variable is clear, if not clear conceptually it is necessary to factor analysis ".

The proposed hypothesis is tested through the variables to be studied as follows:

1) Variables / Independent variables (X1 and X2)

According Sugiyono (2012: 39), the independent variables are defined as follows:

"Independent variable is a variable that affects or is the cause of the change or the emergence of a dependent variable (dependent)".

Variable (X_1) In this study is the application of e-filing and variable (X2) in this study is the quality of tax services.

2) Variable Not Free / Dependent Variable (Y)

According Sugiyono (2012: 39), the dependent variable is defined as follows:

"Related variable is a variable that is affected or which become due for their independent variables".

The dependent variable (Y) in this research is the application of *e-filing.*

3.3 Data Sources and Data Collection Techniques

3.3.1 Data source

The data source is divided into two primary data and secondary data. The data used in this study are primary data.According Sugiyono (2012: 137), the primary data is:

"The primary data source is a data source that directly provide data to data collectors".

Primary data in this study is the result of the answer questionnaires filled out by respondents. Respondents of this research is a registered taxpayer in KPP Pratama Bandung Majalaya.

3.3.2 Data collection technique

Data collection techniques on the author to obtain and collect data is the survey method. According Sugiyono (2012: 6), survey methods are defined as follows:

"Survey method used to obtain data from a particular place is natural (not artificial), but researchers do treatment in the collection of data, for example by circulating questionnaires, tests, structured interviews".

The data collection technique conducted research conducted by survey method using a questionnaire. According Sugiyono (2014: 142): "The questionnaire is a technique of data collection is done by giving a set of written questions to the respondent to not answer".

The primary data collection in this study by way of distributing questionnaires and conduct interviews directly with the parties related to the research that is at the Taxpayers e-filing at the Tax Office Pratama Bandung Majalaya.

3.4 Population Sample, Place and Time Research

3.4.1 Population

according Sugiyono (2014: 80) are:

"Population is the generalization region consisting of: objects / subjects that have certain qualities and characteristics defined by the researchers to learn and then drawn conclusions".

Based on the above understanding, the population in this study were 141 254 individual taxpayer in the Tax Office Pratama Bandung Majalaya.

According Sugiyono (2012: 81), the sample is defined as follows:

"The sample is part of the number and characteristics possessed by this population."

The method used to determine the sample by researchers is solvin approach, this approach is expressed by the following formula:

$$\frac{\mathrm{N}}{1 + \mathrm{N}\,(\mathrm{e})^2}$$

Information:

n: number of samples taken

N: Number of population

e: The percentage of sample error, e = 0.1 (10%)

Based on the formula above, it is known samples to be taken in this research through the following calculation:

$$n = \frac{141.254}{1 + 92.574\ \ (0{,}1)^2}$$

= 99.89 to 100 WP

Based on the sample calculations above, the number of samples diambbil authors in this study were 100 taxpayers on the Tax Office Pratama Bandung Majalaya.

3.5 Method of collecting data

Methods of data collection conducted by the authors to obtain and collect data is to use the survey method. According Sugiyono (2012: 6) survey method is defined as the survey method used to obtain data from a particular place is natural, but researchers do treatment in the collection of data, for example by circulating questionnaires, tests, structured interviews.

3.6 Data Testing Methods

In terms of data obtained from the respondents in the form of a questionnaire, it is necessary to test the quality. To test the quality of data on primary data, the researchers used a test vadilitas and reliability.

3.7 Data analysis method

After the data collected authors conducted an analysis of the data that has been described by using descriptive and verification methods.

1. Descriptive Data Analysis

   According Sugiyono (2010: 44) descriptive research method (qualitative) was conducted intensively, researchers participate old in the field, noting carefully what happened, do reflective analysis of various

documents found in the field, and make a research report in detail , The data obtained and dianialisis to obtain a conclusion. The steps performed in analyzing data for descriptive method according to Umi Narimawati, et al. (2010: 41) is as follows:

1) Each indicator assessed by the respondents, classified in five alternative answers using ordinal scale which describe rank answers.
2) Calculated the total score of each variable / subvariable = total score of all indicator variables for all respondents.
3) Calculated score of each variable / subvariable = the average of the total score.
4) To describe the respondent's answer, also used descriptive statistics such as frequency distribution and display in the form of tables or graphs.
5) To answer a description of each variable of this study, used a range of assessment criteria as follows

$$Skor\ Total = \frac{Skor\ Aktual}{Skor\ Ideal}\ x\ 100\%$$

2. Data Analysis Verivikatif

According Sugiyono (2010: 8) that the analysis of the verification (quantitative) is a research method that is based on the philosophy of positivism, is used to examine the population or a particular sample, data collection using research instruments, analyzes quantitative data / statistics, with the aim to test the hypothesis that has been established.

Verification analysis in this study using a statistical test is to test the variance based strukturan equation or better known as Partial Least Square (PLS) use software Smart PLS 2.0. According to Imam Ghozali (2016: 417) methods Partial Least Square (PLS) is described as strukturan equation model-based variance (PLS) was able to describe the latent variables (not measured directly) and measured using indicators (manifest variables).

According to Imam Ghozali (2016: 419) *Partial Least Square*(PLS) is defined as a method of analysis that is powerful because it does not assume the data must be with a certain scale measurement, the sample size is small. Objective Partial Least Square (PLS) is helping researchers to obtain latent variable value for the purposes of prediction

3.8 Hypothesis testing

According to Suharyadi and Purwanto SK (2011: 112), hypothesis testing is defined as follows: "The hypothesis testing is a procedure that is based on evidence samples used to determine whether the hypothesis is a reasonable statement and therefore not rejected, or the hypothesis was not reasonable and therefore should be rejected".

IV. RESULTS AND DISCUSSION

4.1 Research result

Researchers will describe the results of research related to the application of E-filing and Quality Tax Service Taxpayer Satisfaction is the primary source of data in the form of questionnaires distributed to 100 respondents the individual taxpayer in KPP Pratama Bandung Majalaya.

4.1.1 Results Analysis and Observation Unit

4.1.1.1 Validity of Test Results

Validity test results for the 25 statements that represent the variable application of E-filing, Tax Service Quality and Satisfaction Taxpayers have a value greater than a predetermined critical point (0,3) so that the entire statement is valid with good and acceptable criteria.

4.1.1.2 Reliability Test Results

Reliability test results obtained are three values of reliability coefficients are equally greater than 0.7 and included in the criteria for good so that the measuring instrument used otherwise reliable.

4.1.2 Descriptive analysis

4.1.2.1 Descriptive analysis Variable Application of E-filing (X1)

Based on test results known value of a variable percentage score of e-filing amounted to 62.43% and is included in the category quite well which is in the interval 52% -68%, these results show that the application of E-filing on STO Majalaya good enough.

4.1.2.2 Descriptive analysis Variable Quality Tax Service (X2)

Based on test results known value of the percentage score of variable quality tax services amounted to 66.33% and is included in the category quite well which is in the interval 52% -68%, these results show that Kualiats Tax on STO Majalaya good enough.

4.1.2.3 Descriptive analysis Variable Taxpayer Satisfaction (Y)

Based on test results known value of the variable satisfaction percentage score taxpayer amounted to 61.00% and is included in the category quite well which is in the interval 52% -68%, these results show that satisfaction Taxpayers in STO Majalaya good enough.

4.1.3 analysis Verification

Verification analysis used to test the hypothesis based on the results of statistical calculations. The statistical method used to test the conceptual hypothesis is Structural Equation Modeling (SEM) approach Partial Least Square (PLS). In this study, there were 13 variables manifest and latent variables namely 3 Application of E-Filing (X1) measured by four variables manifest, quality of service (X2) measured by 5 variables manifest and taxpayer satisfaction (Y) with 4 variables manifest.

4.1.3.1 Testing Measurement Model (Outer Model)

Testing measurement model (outer model) is used to determine the specification of the relationship between the latent variables with manifest variables. This test includes convergent validity, discriminant validity.

a) convergent Validity

convergent Validity relate to the principle that the indicators of a construct should have a high correlation. Based on test results using SmartPLS software, the result that the outer loading value for each indicator regarding the implementation of e-filing and service quality to the satisfaction of the taxpayer has a value of> 0.7, which means that all the indicators are stated to have good validity in explaining latent variable.

b) Discriminant Validity

Discriminant Validity can be seen from the measurement of cross loading factor to construct and comparison roots AVE correlation latent variables. If the correlation with the basic constructs of measurement (for each indicator) is larger than the size of the other constructs, then the latent constructs predict a better indicator than the other constructs (Yamin, 2009: 222).

4.1.3.2 Testing Measurement Model (Inner Model)

Testing of structural models (inner model) can be seen from the R-square value for each of the endogenous variables as the predictive power of the structural model. Changes in the value of R-Square can be used to clarify the effect of exogenous latent variables specific to endogenous latent variables.

4.1.3.3 Compatibility Test Model Goodness of Fit (GoF))

GoF is a single measure that is used to validate the performance of combined measurement model and the structural model derived from the root of the average value of communality multiplied by the root of the average value of the R-square (Vinzi, et al, 2010 in Uce Indahyanti, 2013). note that the value Goodness of Fit (GoF) is obtained by multiplying the value of communality and R-square of 0.663. GoF value of 0.695 according to Uce Indahyanti, 2013 classified as substantial or high, so it can be concluded that the test results match the model goodness of fit is already quite high.

4.1.4 Hypothesis testing

4.1.4.1 Effect of Application of E-filing to the satisfaction of the Taxpayer

Based on the test results for the variable X1 tstatistik value obtained for 6.389. The value is greater than 1.960 (Yamin and Kurniawan 2011 in Uce Indahyanti, 2013), so it can be concluded that the H0 is

rejected and accepted Ha, it means that the implementation of E-filing proven effect on taxpayer satisfaction with the contribution of the effect of 54.85%.

4.1.4.2 Quality Impact on Satisfaction Wjaib Tax Service Tax

Based on the above table, the value for the variable X2 tstatistik obtained at 3.213. The value is greater than 1.960 (Yamin and Kurniawan 2011 in Uce Indahyanti, 2013), so it can be concluded that the H0 is rejected and accepted Ha, it means that service quality is proven effect on tax kepuasanwajib with contributions amounting to 27.82% influence.

4.2 Discussion

4.2.1 Analysis of Effect of Application of E-Filing Taxpayers Satisfaction

In testing the hypothesis can be seen that the value of t for 4.389 greater than ttabel 1,960 which indicates that the model established by the first significant hypotheses. This means that E-filing Implementation significant effect on taxpayer satisfaction on the Tax Office Majalaya.

Based on test results determinative implementation of E-filing (X1) effect of 54.85% to the satisfaction of taxpayer so there is a gap amounting to 45.15% where the taxpayer greater satisfaction is influenced by other factors such as tax administration service factors. Application of E-filing provides a strong influence towards the positive to the satisfaction of the taxpayer means the better implementation of E-filing will be followed by a taxpayer satisfaction that good anyway.

This is consistent with what the researchers found in the field, namely through indicators clarity with a percentage of 60.80% can be interpreted in quite well, and there is still a gap of 39.20%. This shows there are still weaknesses and deficiencies in its simplicity since it is quite good (60.80%), which is in the range of 52.01% - 68.00%.

4.2.2 Analysis Penagruh Quality Tax Service Taxpayer Satisfaction

In testing the hypothesis can be seen that the value of t for 3.213 greater than ttabel 1,960 which indicates that the model established by two significant hypothesis. This means that the quality of tax services affect the taxpayer satisfaction on the Tax Office Pratama Majalaya.

Based on test results determinative, Quality Tax Service (X2) effect by 27.82% against the Taxpayer Satisfaction (Y), so there is a gap amounting to 72.18%, which means the Quality of Service Tax is not dominant and there are other factors such as the greater influence , facilities and infrastructure factors from the Tax Office.

This is consistent with what the researchers found in the field, namely through responsiveness indicator with a percentage of 57.20% can diinterperetasikan into pretty good, but there is still a gap of 42.20%. This shows the persistence of the weakness and lack of responsiveness on the indicator, since it is pretty goodwhich is in the range of 52.01% - 68.00%.

V. CONCLUSIONS AND RECOMMENDATIONS

5.1 Conclusion

Based on the formulation of the problem, developing hypotheses on the basis of related theories, as well as the analysis and discussion that has been discussed, as has been presented in the previous chapters, researchers concluded as follows:

1) Application of E-Filling effect on taxpayer satisfaction is positive, it means that there is a relationship between the implementation of E-Filling effect on taxpayer satisfaction. Where increased application of E-Filling it will be followed by the increasing satisfaction of taxpayers.
2) The quality of tax services affect the taxpayer satisfaction is positive, it means that there is a relationship between the quality of tax services affect the taxpayer satisfaction. Where ever increasing quality of tax services will be followed by a further increase taxpayer satisfaction.

5.2 Suggestion

5.2.1 Operational suggestions

Based on the conclusions that have been raised, the researchers gave suggestions as a material consideration and can be used as input, as follows:

1) Taxpayer satisfaction will increase as the application of E-filing can be applied fully in use. In general, application of E-filing provided enough help taxpayers to fulfill its obligations. However, the application of E-filing is underutilized by the community so that they choose the path manually by coming directly to the tax office. So as to make it maximized its use by the taxpayer recommended that the Tax Office Pratama Bandung Majalaya more often socialize how to use e-filing through print, electronic media or through social media are now often used by the public such as facebook, instagram, youtube, twitter etc.
2) Taxpayer satisfaction will increase as the quality of the tax can be implemented properly and efficiently. Therefore, to cope with tax officials were slow and convoluted suggested that the Tax Office Pratama Bandung Majalaya should further enhance the alertness and responsiveness in providing services to taxpayers. And all employees further improve the quality of resources in accordance with their competence, so as to provide a service that is efficient, fast, and timely. And also accompanied by the participation of the boss on the Tax Office Pratama Bandung Majalaya to improve control mechanisms more effective application of the Code is supported by the Directorate General of Taxation Employees governing employee behavior in performing the task.

5.2.2 Academic advice

1) development of Science
   The results of this research has been done, it can be useful information for the development of science, especially in the field of taxation and accounting to broaden and deepen knowledge, especially relating to the effect of application of E-Filing And Quality Tax Service Taxpayer Satisfaction.
2) For Further Research
   Research has been conducted on the Application of E-Filing And Quality Tax Service Taxpayer Satisfaction can be used as a reference next researcher, when doing research on the same topic, it is recommended to add indicators that are not used in this study in order to obtain a more powerful influence contributions. And if the research is done in the same place be sure to use the samples in the top 100 in order to know the results of the different samples. Researchers can then use the same research methods are SEM PLS, but with the unit of analysis, the population, and the sample is different so we concluded that support and reinforce the theories and concepts that have been built before both by researchers and researchers in the past.

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LIST OF TABLES AND FIGURES

table 4.9

, Recapitulation Respondents Regarding Implementation of E-filing

No.	Indicator	Actual score	Ideal score	(%)	Criteria
1	Simplicity	941	1500	62.73%	Pretty good
2	Clarity	912	1500	60.80%	Pretty good
3	Efficiency	977	1500	65.13%	Pretty good
4	Economical	916	1500	61.07%	Pretty good
Total		**3746**	**6000**	**62.43%**	**Pretty good**

Source: Questionnaire data is processed, 2017

table 4:14
Respondents Recapitulation Regarding Variable Quality Tax Service

No.	Indicator	Actual score	Ideal score	(%)	Criteria
1	reliability	702	1000	70.20%	Good
2	Responsiveness	286	500	57.20%	Pretty good
3	Understand	327	500	65.40%	Pretty good
4	Physical evidence	349	500	69.80%	Good
5	security	326	500	65.20%	Pretty good
Total		**1990**	**3000**	**66.33%**	**Pretty good**

Source: Questionnaire data is processed, 2017

table 4:20

Recapitulation Results Variable Satisfaction Feedback On Taxpayers

No.	Indicator	Actual score	Ideal score	(%)	Criteria
1	Services Capabilities	914	1500	60.93%	Pretty good
2	Services Speed	306	500	61.20%	Pretty good
3	*Timelines* (Punctuality)	313	500	62.60%	Pretty good
4	*Ease Of Use* (Ease Users)	589	1000	58.90%	Pretty good
Total		**1220**	**2000**	**61.00%**	**Pretty good**

Source: Questionnaire data is processed, 2017

table 4:25
Loading Factor

	Application of E-Filing X1	Quality of service X2	Taxpayer Satisfaction Y
X1.1	0.897		
X1.2	0.919		
X1.3	0.918		
X1.4	0,940		
X2.1		.798	
X2.2		0,813	

X2.3		0.865	
X2.4		.852	
X2.5		.873	
Y1.1			0.884
Y1.2			0.908
Y1.3			0.908
Y1.4			0,880

Source: The data is processed using software Smart PLS

Figure 4.5
Complete Model Line Diagram

