

**THE EFFECT OF E-FILING IMPLEMENTATION, TAXPAYER
AWARENESS, TAX KNOWLEDGE, TAX PENALTIES, SERVICE
QUALITY ON TAXPAYER COMPLIANCE**

**(Study Case of Individual Taxpayer Conducting Independent Work at
Sleman, Yogyakarta)**

A THESIS

Presented as a Partial Fulfillment of the Requirements to obtain the Bachelor
Degree in Accounting Department



Presented by:

LUKY FITRI ANGRAINI

14312206

INTERNATIONAL PROGRAM

FACULTY OF ECONOMY

UNIVERSITAS ISLAM INDONESIA

2018

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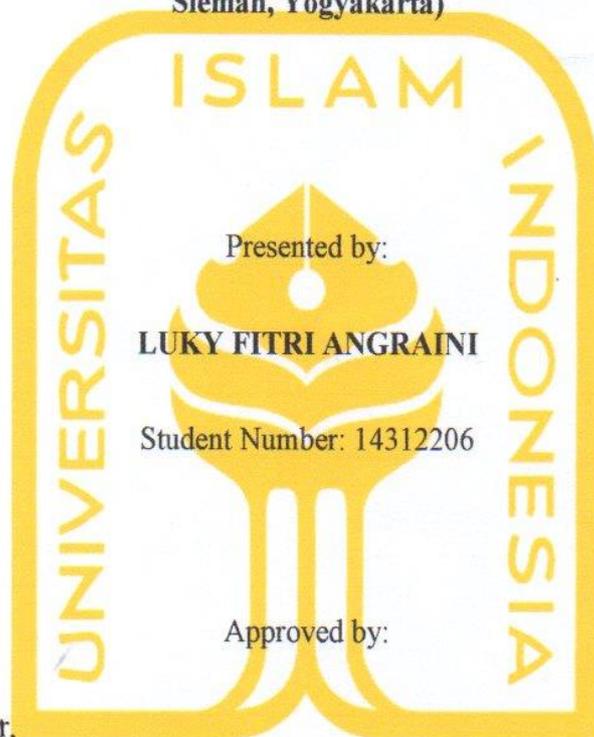
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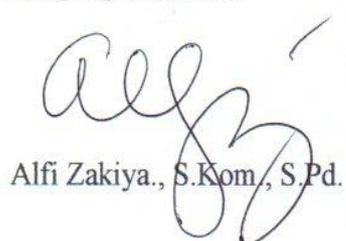


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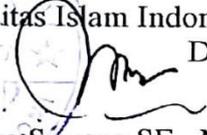
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DECLARATION OF AUTHENTICITY

Hereby I declare the originality of the thesis; I have not presented someone else's work to obtain my university degree, nor have I presented someone else's words, ideas or expressions without any of the acknowledgments. All quotations are cited and listed in the bibliography of the thesis. If in the future this statement is proven to be false, I am willing to accept any sanction complying with the determined regulation or its consequence.

Yogyakarta, October 8th, 2018



Luky Fitri Angraini

ACKNOWLEDGEMENTS



Assalamu'alaikum Wr. Wb.

Alhamdulillah rabbi'l'alamin. All praises and the biggest thanks belong to Allah SWT, the Lord of the world, the Lord and the Creator of every single thing in this universe. In addition, Shalawat and Salam to Muhammad SAW should be always recited for all of His scarification to bring the light path as our way of life should be. Alhamdulillah, this thesis has been done and finished, which is entitled "The Effect of E-Filing Implementation, Taxpayer Awareness, Tax Knowledge, Tax Penalties and Service Quality on Taxpayer Compliance of Individual Taxpayer Conducting Independent Work". I would like to give my best gratitude to everyone who had given contribution in making this thesis success.

1. My beloved parents **Mom, Rusdiana and Dad, Ramto**, who have been giving me support every time I need. Thank you for always there whenever I need, whenever I'm in the hardest time in life, your support, advice and doa always help me.
2. My brothers **Ahmad Jaelani** who always support me for finishing this thesis.
3. **Mr. Muqodim, Drs., MBA., Ak., CA.** as my thesis advisor who always give me advices, help and guide me for finishing this thesis. Thank you very much Sir, for your inspiration to make me study every time.

4. **Mr. Dr. Jaka Sriyana, SE., M.Si.** as the Dean of the Faculty of Economics, Universitas Islam Indonesia.
5. **Mr. Arif Rahman, SIP., SE., M.Com., Ph.D.** as Vice Dean of the Accounting Department, Faculty of Economics, Universitas Islam Indonesia.
6. **Mrs. Alfi Zakiya., S.Kom., S.Pd.** as my language advisor, thank you for your patience and kind advice regarding the proper use of English in my thesis.
7. My lovely friends, who always support, encourage, and motivate me for finishing this thesis. Thank you so much for your pray, your time, and all the thing; **Muli Wening Utami, Diana Farida, Annisa Amalina, Arni Nur Wahyuni, Ciane Pramitya Nawangsari, Citra Aditya Rahayu, Nurus Saadah, Gusviany Ayu, Raden Anca Jagra, Krisnawan, Ryan Nugroho, and my classmates in Accounting IP UII 2014.**
8. **Ghifari Wibi Eghanisa** who always supported me and who has given me the extra strength and motivation to get things done, thank you for the endless things you do for me, even if you don't realize it.

Wassalamu'alaikum, Wr. Wb.

Yogyakarta, October 21th, 2018

Luky Fitri Angraini

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ABSTRACT

The objective of this research was to analyse the effect of e-filing implementation, taxpayer awareness, tax knowledge, tax penalties, and service quality on taxpayer compliance. The population in this research was individual taxpayer of conducting independent work at Sleman, Yogyakarta. The research samples were selected using convenience sampling. The type of data was quantitative data and used the questionnaire. This research used multiple regression analysis, of which result shows that e-filing implementation and taxpayer awareness variable had positive and significant effect on taxpayer compliance, meanwhile tax knowledge, tax penalty, and service quality variable had negative and insignificant effect on taxpayer compliance.

Keywords: *Taxpayer compliance, e-filing implementation, taxpayer awareness, tax knowledge, tax penalties, and service quality*

ABSTRAK

Tujuan penelitian ini adalah menganalisis efek dari penerapan e-filing, kesadaran wajib pajak, pengetahuan pajak, sanksi pajak dan kualitas pelayanan terhadap kepatuhan pajak. Populasi dalam penelitian ini adalah wajib pajak orang pribadi yang melakukan pekerjaan bebas di Sleman, Yogyakarta. Sample penelitian ini dipilih dengan convenience sampling. Tipe data ini menggunakan data kuantitatif dan menggunakan kuesioner. Penelitian ini menggunakan analisis regresi berganda, dengan hasil menunjukkan bahwa variabel penerapan e-filing dan kesadaran wajib pajak berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak sedangkan variabel pengetahuan pajak, sanksi pajak, dan kualitas pelayanan berpengaruh negative dan tidak signifikan terhadap kepatuhan wajib pajak.

Kata Kunci: *kepatuhan wajib pajak, penerapan e-filing, kesadaran wajib pajak, pengetahuan pajak, sanksi pajak, dan kualitas pelayanan*

CHAPTER I

INTRODUCTION

1.1 Background of Study

Taxes are the largest source of domestic revenues used to finance government spending and development. This is stated in the National Government Budget where the main revenue comes from taxes. The higher the government's expenditure in the framework of state financing, the higher the demand for state revenues. Directorate General of Taxation as a government institution under the Ministry of Finance as a manager of taxation system in Indonesia is trying to increase tax revenue by reforming the implementation of the modern tax system. APBN 2017 set the amount of state revenue of Rp 1,750.3 trillion. This amount consists of tax revenues of Rp1,489.9 trillion, or 85.6% of non-tax state revenues (PNBP) contributing Rp250 trillion or 14.3%, and grant receipts of Rp1.4 trillion or 0.1% of the country's revenues and still have the potential to continue to be improved.

According to Suherman et al. (2015), Indonesian state places taxation as the role of citizens' obligations in financing development. The goal is to increase awareness and sense of community responsibility. Taxes are used to regulate or implement government policies in the economic field. However, the realization of incoming tax collection is difficult, this is due to the low level of tax compliance in Indonesia. The role of tax is needed for the development of the country. Therefore, the Directorate General of Taxation tried to make various efforts to

increase tax revenue. According to the data from CNN Indonesia (2016), The Directorate General of Tax (DGT) records the number of taxpayers who reported the tax return in 2016 of 11.67 million. From 11.67 million of tax return collected, mostly the tax return came from individual taxpayer of 11.12 million or 95.28 percent. Individual taxpayer's compliance rate increased to 13.77 percent compared with the realization of the last tax return report of 9.77 million.

Indonesian taxation law adopts a self-assessment system. The intention of this system is the tax collector gives the taxpayer full authority to self-assess the amount of tax payable in accordance with applicable legislation. Taxpayers are required to calculate, pay and self-report the tax payable in accordance with applicable laws and regulations (Resmi, 2014). Which can give taxpayers trust to register, calculate, pay and report their own tax obligations? This makes taxpayer compliance and awareness on very important factor in terms of achieving tax revenue. If the awareness of paying taxes is still low, a direct impact on the level of acceptance will also be lower. Every registered taxpayer must have a Taxpayer Identification Number, considered to understand the applicable tax laws. Actually, the knowledge about taxation must be owned by every taxpayer because the mastery of taxation knowledge for taxpayers will improve compliance tax obligations. But there are still many taxpayers who do not understand about tax laws even there are still taxpayers who do not know all about the applicable tax laws. There are still some taxpayers who do not fully understand the tax laws will have an impact on tax revenues in Indonesia.

One of the obstacles that can inhibit the effectiveness of tax collection is taxpayer compliance. Tax compliance can be defined as attitude or behavior of taxpayer who carries out all tax obligations and enjoys all tax rights in accordance with provisions of applicable laws and regulations. Taxpayer compliance issues are important problems throughout the world, both for developed and developing countries. If the taxpayer is not compliant, it will create a desire to take tax avoidance. In the end, this action will cause the state tax revenue to decrease. To achieve the taxation target, taxpayer awareness and taxpayer compliance must grow continually to fulfill the tax obligations. Taxpayer awareness arise from the taxpayers itself, regardless of tax penalties. The tax compliance arises due to the existence of tax penalties.

In accordance with the Decision of the Director General of Tax No. Kep-88/PJ/2004 concerning the Submissions of Electronic Notification Letter in Article 1, it explained that the taxpayer may submit electronic Notification Letter through Application Service Provider Company appointed by the Director General of Taxes. E-filing is an electronic taxpayer filling and submitting service tax return of Taxpayer to the Directorate General of Taxes by utilizing an internet communication network. High and low taxpayer compliance is influenced by e-filing implementation because with the e-filing system can facilitate taxpayers in reporting and paying taxes and can help taxpayers to prepare, process and report taxes to the tax office properly and timely (Handayani & Tambun, 2016). Taxpayers who consider that e-filing is useful and facilitate them in carrying out taxation obligations will assume that e-filling will be very satisfactory. When the

taxpayer has been satisfied, then e-filing will have a positive impact on taxpayer compliance.

High and low taxpayer compliance is influenced by taxpayer's awareness and tax knowledge. Understanding of taxpayers and the seriousness of taxpayers to report and pay their tax obligations can reflect the level of awareness of taxpayers. Increasing the knowledge of taxpayers on taxation through education will have a positive impact on the awareness of taxpayers to pay their tax obligations. Taxpayer awareness of the taxation function as state financing is necessary to improve taxpayer compliance.

The high and low tax compliance is also affected by tax penalties which become a control tool for taxpayers. The implementation of tax sanctions tends to be compliant if the taxpayer thinks that tax sanctions are very detrimental. Tax penalties are negative penalties for people who break the rules by paying money. In order for the laws and regulations to be obeyed, there must be sanctions for violators, as well as law. In the tax law, there are two types of sanctions, namely administrative sanctions and criminal sanctions. Administrative sanctions can be in the form of interest, fines, and increases in tax penalties. General provisions and procedures for tax regulations have been regulated on laws, including the penalties of taxation. The penalties required to give the punishment to the tax offender. Therefore, the taxation regulation can be obeyed by the taxpayers.

The high or low tax compliance is also influenced by service quality. Technological advancement continues to make Directorate General of Taxes

innovate to provide the good service quality so as to improve taxpayer compliance. Improving the quality and quantity of services is expected to increase satisfaction with taxpayers as customers, thereby increasing taxpayer compliance. According to Susmita & Supadmi (2016), to increase taxpayer compliance in fulfilling its tax obligations, the service quality should be increased by the tax authorities. If the tax authorities provide the good service quality to taxpayers, automatically taxpayers will be satisfied with the services of tax authorities, thus; it will increase tax revenues. If the tax authorities have a good service quality, it will be give comfort to the taxpayers and increase the taxpayer compliance.

Some researches on individual taxpayer compliance had been done by researchers such as Arum (2012), Agustiniingsih (2016), Susmita & Supadmi (2016), Trifina & Wijayanti (2016), and Brata et al. (2017). Arum (2012) conducted an individual taxpayer on business and independent work in Cilacap. In this research, taxpayer compliance in paying tax using independent variables of awareness of taxpayer, service quality, and tax penalties and variable dependent taxpayer compliance. This study shows the awareness of paying taxes, service quality, and tax penalties that have a positive and significant impact on taxpayer compliance.

Susmita & Supadmi (2016) research analyzed the purpose of this research which is to determine the effect of service quality, tax penalties, tax compliance costs, and e-filing implementation on individual taxpayer compliance in East Denpasar. The results stated that the service quality, tax penalties, and e-filing implementation have significant and positive effect on individual compliance,

whereas tax compliance costs has significant and negative effect on individual taxpayer compliance in East Denpasar.

Trifina & Wijayanti (2016) research showed that partial tax knowledge, quality of service tax officials, and the fairness of tax have effect on tax compliance, while tax penalty has no effect on tax compliance. Simultaneous variables of tax was knowledge, tax penalties, service quality and fairness of tax effect on tax compliance.

Brata et al. (2017) research analyzed the level of compliance of individual taxpayers conducting business and independent work in Samarinda by using several independent variables such as awareness of the taxpayer, the service in Samarinda and tax penalties. The population of this research is individual conducting business and independent professionals in Samarinda. This research shows that awareness of the taxpayer and tax penalties had significant and positive impact on taxpayer compliance. Meanwhile, the service quality had no significant and negative impact on taxpayer compliance.

This research is the replication of Arum (2012) and Brata et al. (2017) that used the same object, individual taxpayer conducting independent work using the variable of taxpayer's awareness, service quality, and tax penalties. Besides that, there is an additional variable of e-filing implementation research from Agustiniingsih (2016) & Susmita & Supadmi (2016) and also the variable of tax knowledge from research Trifina & Wijayanti (2016). Based on the research of Arum (2012) and Brata et al (2017), the researcher was interested to conduct a

research entitled **“The Effect of E-Filing Implementation, Taxpayer Awareness, Tax Knowledge, Tax Penalties, and Service Quality on Taxpayer Compliance (Study Case of Individual Taxpayer Conducting Independent Work at Sleman, Yogyakarta).”**

1.2 Problem Formulation

The research problems in this research are:

1. Does e-filling implementation influence taxpayer compliance in individual taxpayer conducting independent work?
2. Does taxpayer’s awareness influence taxpayer compliance in individual taxpayer conducting independent work?
3. Does tax knowledge influence taxpayer compliance in individual conducting independent work?
4. Does tax penalties influence taxpayer compliance in individual taxpayer conducting independent work?
5. Does quality service influence taxpayer compliance in individual taxpayer conducting independent work?

1.3 Research Objective

Related to the research problem of this research, the research objectives of this research are as follow:

1. To analyze the influence of E-filling implementation on taxpayer compliance in individual taxpayer conducting independent work.

2. To analyze the influence of taxpayers' awareness on taxpayer compliance in individual taxpayer conducting independent work.
3. To analyze the influence of tax knowledge on taxpayer compliance in individual taxpayer conducting independent work.
4. To analyze the influence of tax penalties on taxpayer compliance in individual taxpayer conducting independent work.
5. To analyze the influence of tax quality service on taxpayer compliance in individual taxpayer conducting independent work.

1.4 Research Contributions

This research is conducted with an expectation to give additional scientific benefits to these following parties:

1. Academicians

This research is expected to be useful for academics as a reference to increase academic knowledge about the influence of E-filing implementation, taxpayer awareness, tax knowledge, tax penalties, and service quality on taxpayer compliance.

2. Researchers

This research is expected to be useful and can be a reference for researchers particular in adding knowledge and providing motivation on the influence of E-filing implementation, taxpayer awareness, tax knowledge, tax penalties, and service quality on taxpayer compliance.

1.5 Systematics of Writing

This research consists of five chapters which each of them has its own focus and purpose. These are the descriptions of each chapter in detail:

Chapter I: Introduction

This chapter describes the background of the research, problem formulation, the objectives of the research, and the contribution of the research.

Chapter II: Literature Review

This chapter describes theories used in this research, preview of some previous research, hypotheses formulation, and model of the research.

Chapter III: Research Method

This chapter describes the type of research, method of data collection, research variables definition and measurement, method of data analysis, and hypothesis testing.

Chapter IV: Data Analysis and Discussion

This chapter shows the result of the analyzed data by using statistical tools, including the interpretation of data

Chapter V: Conclusions and Recommendations

This chapter explains the conclusions of this research, limitations of the research and recommendations for the future research.

CHAPTER II

LITERATURE REVIEW

2.1 Theory about Taxpayer Compliance

2.1.1 Attribution Theory

According Jatmiko (2006) taxpayer compliance related to tax attitude in making an assessment of the tax itself. A person's perception of making an assessment of another person is influenced by the person's internal and external conditions. This attribution theory is very relevant to explain the intent above.

According Robbins (1996) cited in Jatmiko (2006), this attribution theory states that if individuals observe someone's behavior they try to determine whether it is generated internally or externally. Internal-generated behavior is behavior that is believed to be under the individual's own control, while behavior caused externally is behavior that is influenced from the outside, meaning that the individual will be forced to behave because of the situation. Internal or external determination according Robbins (1996) cited in Jatmiko (2006) depends on three factors:

1. Specificity, meaning that someone will perceive the behaviour of other individuals differently in different situations. If someone's behaviour is considered normal, it will be assessed as an internal attribution. Conversely, if it is considered an extraordinary thing then other individuals who act as observers will provide external attribution.

2. Consensus, meaning if all people have the same view in responding to a person's behaviour in the same situation. If the consensus is high, then it includes normal attribution. Conversely, if the consensus is low, then it includes external attribution.
3. Consistency that is if someone evaluates the behaviour of people with the same response from time to time. The more consistent the behaviour is, the person will relate it to internal causes.

Taxpayer compliance behavior in accordance with attribution theory can be determined from the internal strength of the e-filing implementation, taxpayer's awareness, tax knowledge or understanding of the existing tax laws in Indonesia and external forces that can be seen from the tax penalty and service quality provided by tax officials in serving the taxpayer. The reason for this theory is the taxpayer compliance to pay taxes associated with the perception of the taxpayer in making an assessment of the tax itself. Perception of a person to make judgment about something is influenced by internal and external from the person. Thus it is very relevant to attribution theory to explain the purpose.

2.1.2 Theory of Planned Behaviour (TPB)

In Theory of Planned Behavior, behavior individuals arise because of the intention to behave. The appearance of behavior intention is determined by 3 factors Mustikasari (2007) cited in Arum (2012), namely:

- 1) Behavioral beliefs, individual beliefs will result from behavior and evaluation of the outcome (belief strength and outcome evaluation).

- 2) Normative beliefs, beliefs about the normative expectations of others and the motivation to meet those expectations (normative beliefs and motivation to comply).
- 3) Control beliefs, beliefs about the existence of things that support or inhibit the behavior (control beliefs) and his perception of the strength that support and inhibit his behavior (perceived power).

Research about tax compliance has been carried out. Previous research using this theory was research Arum (2012). This study is associated with the Theory of Planned Behaviour relevant to explain the behaviour of taxpayers in fulfilling their tax obligations. When doing something, people will have confidence in the normative expectations of others and the motivation to meet these expectations. Tax penalties are made to control and support taxpayers to comply with tax laws. Taxpayer compliance is determined based on the taxpayer's perception of how penalties affect taxpayer compliance in paying taxes. While taxpayer morale varies in each person, it can be linked to behavioral beliefs and normative beliefs.

Overall, behavioral belief can produce an attitude of like or dislike behavior, normative beliefs give social pressure or subjective norms and control beliefs will give perceived behavioral control. Therefore, the researcher used the Theory of Planned Behavior as a theory that could explain the behavior of taxpayers in paying the taxes. When taxpayers understand the use of e-filing system, they will be aware of payment and understand the tax regulation. If the service quality is good, the taxpayers will have the intention to pay taxes.

2.2 Definition and Function of Tax

According to Law no. 28 year 2007 concerning General Provisions and Tax Procedures, tax is a compulsory contribution to the state indebted by taxpayers who are forcing under the law by not obtaining direct reciprocity and being used for the purposes of the state to the greatest possible prosperity of the people. Tax can be used by a government as an instrument to fulfill state budget income as well as social life engineering. In relation to development and welfare, taxes have functions that can be used to support the achievement of a fair and prosperous society equally. There are two main tax functions which are budgetary function and regulatory function (Resmi, 2014). Budgetary function means that tax is one of the source of government revenue to finance for both routine and development expenditure. Meanwhile, regulatory function means tax as a tool to regulate or implement government policies in social and economic fields and achieve certain goals outside the financial field.

2.3 Tax Income

According to Article 1 Law of Republic Indonesia No. 36 Year 2008, tax income is a tax imposed on tax subject, on receiving the income or earned within a year. The tax subject that receives or earn income referred to taxpayer. The sources of income are grouped into:

- a. Income from business and activities, which consists of trade, services, industry, and others such as farming, agriculture, fisheries, and plantations.

- b. Income from Independent Work, which was done by an individual who has special expertise to earn the income which was not bound by the employment relationship such as the practice of doctors, notaries, and lawyers.
- c. Income from employment in a working relationship.
- d. Income from the capital, in the form of movable property or immovable property such as interest, dividend, royalty, rent, and profit on the sale of property or rights which is not used to business.
- e. Other income, such as debt relief and prizes.

2.4 Classification of Taxpayer

According to Law No. 28 Year 2007 about General Tax Provisions, taxpayers are individual or body, including taxpayers, cutters and tax collectors who have the right and obligation of taxation in accordance with the provisions of the tax laws and regulations. There are two types of taxpayer as follow:

- a. **Person Taxpayer**

Person Taxpayer is every taxpayer that has an income tax of above non-income tax. In Indonesia, taxpayer's must be registered and have Taxpayer Identification Number (NPWP), except determined by law.

- b. **Body Taxpayer**

Body Taxpayer is a set of persons and/or capital which is a unity whether doing business or not doing business which includes Limited Liability Company, Stated Owned Enterprises or Regional Owned Enterprises like firm, cooperation, associations, foundation, mass

organizations, socio-political organizations or other organizations, institution and other forms of body including investment contract and permanent establishments.

Every taxpayer who has fulfilled the subjective and objective requirement with the provisions of the tax laws and regulations should be registered in the Directorate General of Taxes and have Taxpayer Identification Number (NPWP). Taxpayer Identification Number (NPWP) is the number given to the taxpayer as a means of tax administration used as a self-identification or identity of the taxpayer in exercising the taxation rights and obligations. Therefore, every taxpayer in relation to the taxation document is required to include Taxpayer Identification Number (NPWP) to deliver the Tax Return (SPT). Tax Return (SPT) is the letter used by taxpayers to report the calculation or payment of taxes, tax objects and not tax objects, or assets and liabilities accordance with the provisions of the taxation laws.

2.5 Individual Taxpayers Conducting Independent Work

Individual taxpayers conducting independent work according to Article 1 Law No. 28 Year 2007 is the individual taxpayers conducting independent work who has special expertise in an effort to generate income which is not related by a relationship. It means that with the individual taxpayers conducting independent work taxpayer get the income by using the expertise without the existence of the working relationship.

In general, independent work is related to the expertise or profession carried on by the expert concerned such as doctors, lawyers, and notaries. The independent work itself open own practice using his own name. If the taxpayers only working or employment status from the company, the taxpayer is not included as individual taxpayers conducting independent work.

2.6 Taxpayer Compliance

Tax compliance means the taxpayer has willingness to fulfill his tax obligation in accordance with the prevailing rules without the examination, thorough investigation, warning, or threats and the application of penalties to both administrative laws (Huda, 2015).

According Jatmiko (2006) cited in Arum (2012), compliance is the motivation of a person, group or organization to do or not act according to the rules set. In taxes, the rules that apply are taxation laws. So, tax compliance is the compliance of someone, namely the taxpayer to the regulations or laws of taxation. Muliari and Setiawan (2010) cited in Arum (2012), explained that the criteria for taxpayers are compliant according to Minister of Finance Decree No. 544/KMK.04/2000 taxpayer compliance are as follows.

- a. Timely in submitting SPT for all types of taxes in the last two years.
- b. Has no tax arrears for all types of taxes, unless they have obtained permission to pay in installments or delay payment of taxes.
- c. Never been sentenced to a term of 10 years.

- d. In the last two years, the audit has been conducted and in terms of taxpayers, inspectors have conducted it, the last correction for each type of tax payable is at most five percent.
- e. Taxpayers whose financial statements for the past two years have been audited by public accountants with opinions with exceptions insofar as they do not affect fiscal income.

2.7 E-Filing Implementation

The implementation of e-filing is an initial step taken by the Director General of Taxation in the framework of modernizing the taxation system in Indonesia which is expected to provide better service quality so that it will provide satisfaction for taxpayers (Susmita & Supadmi, 2016).

According to the Regulation of the Director General of Taxation Number PER-1/PJ/2014, e-filing is the administrative system used to deliver the Annual SPT electronically which is done online and real-time via the internet on the website or through Application Service Provider (ASP). For taxpayers wishing to submit the Annual Income Tax Return Report (1770, 1770 S, 1770 SS), they may complete and submit their SPT report in the e-filing application in the online DJP.

The main purpose of this e-filing tax reporting service is to help taxpayers to provide SPT reporting facilities electronically or via the internet to taxpayers, thereby reducing the costs and time required taxpayers to prepare, process and submit SPT to the tax office. Because with ease through the internet, it can be completed effectively and efficiently. The advantages of e-filing system that is

taxpayer can submit SPT anytime quickly and safely. In addition, tax calculations with this system is more accurate because it uses computer system (Agustiningsih, 2016).

E-filing is very beneficial to taxpayers because it provides ease of taxpayers in reporting online tax returns. Taxpayers also incur fees tend to be smaller than reporting manually. In addition, the reporting process is faster because the taxpayer reports his own SPT, thus it will be more accurate. This is a new system introduced by the Directorate General of Taxation to facilitate taxpayers to fulfill their obligations. The decision of the Director General of Taxes in applying the E-filing system can indirectly change the image of the tax authorities. Imagery is seen from the behavior or the Director General of Taxes on tax satisfaction using the E-filing system (Agustiningsih , 2016).

2.8 Taxpayer Awareness

Awareness is the state of knowing or understanding, while taxation is the subject of the tax. Awareness is the human element in the understanding of reality and how to react or respond to the reality. Awareness as human includes self-awareness, self-fellow, past, and their future possibilities. Taxpayer awareness is a condition in which the taxpayer knows, understands and implements the provisions of taxation correctly and voluntarily. The higher the level of taxpayer awareness the understanding and implementation of tax obligations, the better terms, it may improve compliance (Himah, 2014).

In the tax collection system on self-assessment system of the taxpayer, awareness must be a matter that needs to be considered in an effort to improve compliance taxpayer level. The taxpayer's positive assessment of the implementation of state functions by the government will mobilize the public to comply its obligations to pay taxes. Therefore the taxpayer's awareness of taxation is necessary to improve taxpayer compliance. This is in line with Arum (2012) which stated taxpayer awareness on taxpayer compliance has positive influence on taxpayer compliance.

Taxpayer's Awareness is very important to remember in the tax system in Indonesia by upholding the self-assessment system. Conversely, lack of awareness causes many potential taxes that cannot be realized. Meanwhile, according to Arum (2012), the taxpayer is recognized as having awareness if they:

- a. Recognize the existence of the tax and regulations
- b. Knowing that the tax function is to finance state
- c. Understand that the tax must be paid in accordance with the applicable rules
- d. Calculate, pay, and report their taxes voluntarily and accurately

According to Law No. 16 Year 2009, the taxpayer is an individual that covers the taxpayers, tax-cutters, and tax collectors who have taxation rights and obligations in accordance with the provisions of the taxation legislation.

2.9 Tax Knowledge

Knowledge is everything that is known about the general provisions of taxation where knowledge is in the form of knowledge about tax laws, knowledge of the procedure of calculating and reporting tax obligations, as well as knowledge about the functions and role of tax (Trifina & Wijayanti, 2016).

Tax knowledge is the reasoning and meaning of arrest on tax laws. The knowledge of the tax laws of society through formal education even non-formal will have a positive impact on taxpayer's awareness to pay taxes. The people should have knowledge and understanding of tax regulation. Due to meeting tax obligations, the taxpayer needs to know about tax in advance. Without their knowledge and understanding of the tax rules, the public may not want to pay taxes. With their understanding of tax good, the public will better understand the importance of paying taxes and what benefits can be felt directly and indirectly. With the knowledge and understanding of tax rules, people will be open-minded that the taxes are purely used for the needs of the nation and its people (Nurlis & Kamil, 2015).

Tax knowledge has a very close relationship with the taxpayer's ability to understand the laws and regulation of taxation and their ability to comply. As a society, the taxpayer should have knowledge and understanding of the tax rules and the penalties. By knowing and understanding the tax laws and the penalties, the taxpayers are willing to pay taxes without being forced because they understand the benefits of paying taxes and they know the consequences if they are late or do not pay tax (Trifina & Wijayanti, 2016).

2.10 Tax Penalties

According to Mardiasmo (2006) cited in Arum (2012), penalties are actions in the form of penalties given to people who violate the rules. Regulations or laws are signs for someone to do something about what to do and what should not be done. Penalties are needed so that regulations or laws are not violated. Tax penalties are a guarantee that the provisions of tax laws and regulations will be obeyed, in other words tax penalties are a deterrent so that taxpayers do not violate taxation norms.

Tax penalties are imposed on individual taxpayers who do not comply with the rules of the taxation. Sanctions granted to individual taxpayers namely in the form of administrative sanctions such as charges, interest, or imposition of higher costs tax and sanctions in the form of prison confinement. Taxpayers who understand the law of taxation well will be in compliance with all tax payments rather than paying because it will materialize them (Susmita & Supadmi, 2016). Law Number 28 Year 2007 About General Provisions and Procedures of Taxation mentioned that there are two kinds of sanctions, namely:

1. Administration sanctions
 - a. Administration sanction in the form of charge

Charge penalties are the most common type found in the Taxation Act. Administration sanctions arising from the taxpayer's action or also from the tax authorities and in general these sanctions are the result of an error or not fulfilling certain tax obligations. Administration sanctions imposed on taxpayers resulting from the violations committed in relation

to their tax obligations and the provisions set forth in Law No. 28 of 2007.

b. Administration sanction form of interest

Sanctions in the form of interest are sanctions administration imposed due to tax violations. This sanction occurs for violations causing tax debt to be greater. The amount of interest is calculated based on a certain percentage of an amount, starting from when the interest becomes a right or a liability until it is paid. Sanctions of interest are administrative sanctions imposed on taxpayers in relation to taxpayer obligations in the correct amount and at the right time and the provisions have been regulated in Law no. 28 year 2007.

c. Administration sanction in the form of Increase in Taxes Payable

This sanction can is mostly feared by the taxpayer. This is because if the sanction imposed, the amount of tax to be paid can be doubled. Sanctions in the form of an increase are essentially calculated by a certain percentage of the amount of taxes that are underpaid. Increased sanction are administrative sanctions in the form of increment caused by mistakes in the amount of tax payable and violations relating to the obligations set forth in the material provisions. The provisions on the imposition of sanctions in the form of this increase have been regulated in Law No. 28 Year 2007.

2. Criminal Sanction

Criminal sanctions may arise because of a criminal offense that meets accidental elements as well as containing elements of intent. The threat of a criminal sanction may be a criminal penalty and imprisonment. The General Taxation Law stated that basically, the imposition of criminal sanctions is the last attempt to increase taxpayer compliance so that taxation norms are strictly adhered to. Parties that are recorded subject to sanctions in the field of taxation consist of the following:

- Sanctions for taxpayers or taxpayers
- Sanctions for tax officials
- Sanction for third parties

According to Arum (2012) and Brata et al (2017), taxation sanctions show that tax penalties had significant and positive impact on compliance tax. The higher the sanctions, the more detrimental the taxpayers will be thus, they also have high taxpayer compliance.

2.11 Service Quality

Service quality is a service that can provide satisfaction to customers and remain within the limits of meeting the standards of service that can be accounted for and must be done continuously. According to Susmita & Supadmi (2016), to provide a quality service, one must provide security, smoothness, comfort and legal certainty. The tax authorities are expected to have competence in terms of skills, knowledge, and experience in terms of tax policy, tax administration and

tax laws. In addition, the taxpayer must also have a high motivation as public servant (Nurlis & Kamil, 2015).

In order to know the best servant should be done by the taxpayer to the taxpayer, it is also necessary to understand the rights and obligations of tax authorities. Fiscal obligations set forth in the tax law are as follow:

- a. The obligation to build taxpayers
- b. The obligation to issue tax assessment letter more
- c. The obligation to keep taxpayer data confidential
- d. The obligation to implement the decision

Meanwhile, there are also fiscal rights regulated in the Tax Law, among others:

- a. The right to issue NPWP in position
- b. The right to issue tax assessment letter
- c. The right to issue a Force Letter and a Letter of Order Carry Out Foreclosure
- d. The right to inspect and seal
- e. The right to abolish or reduce administrative sanctions
- f. The right to investigate
- g. The right to prevent
- h. The right to hostage

Services in the taxation sector can be interpreted as a service provided by the Directorate General of Taxes to taxpayers to help taxpayers meet their tax obligations (Marjan, 2014)

2.12 Previous Research

Arum (2012) examined the level of compliance with the population in this researched is individual taxpayers conducting business and independent work in Cilacap with number of samples of 97 people. Based on data from the KPP Pratama Cilacap, until the end of 2011, there were 3,038 individual taxpayers conducting business and independent work. In this research, the sample is done by using a simple random sampling method. The purpose of this researched is to analyze the influence of taxpayer awareness, service quality, and tax penalties on taxpayer compliance of individuals who conduct business activities and independent work. In Arum's (2012) research, the taxpayer compliance level of individual taxpayer does business and independent work in Cilacap Regency using independent variables such as taxpayer's awareness, service tax authorities, and tax penalties. In this research, the sample is done by using a simple random sampling method.

Brata et al. (2017), examined the level of compliance of individual taxpayers conducting business and independent work in Samarinda by using several independent variables such as awareness of the taxpayer, the service quality, and tax penalties. The population of this research is individual taxpayers conducting business and independent work in Samarinda with the number of samples of 100 respondents. Data analysis techniques used in this research is the technique of multiple regression analysis. Based on the results of the analysis undertaken concluded that taxpayer's awareness and tax penalties had significant

and positive impact on taxpayer compliance. While, service quality had no significant and negative impact on taxpayer compliance.

Rahayu (2017) examined the influence of tax knowledge, tax penalties and tax amnesty on taxpayer compliance. This research focuses on taxpayer's of every people who were in the district of Bantul to know the influence of tax knowledge, assertiveness tax penalties and tax amnesty to taxpayer's compliance. Used data is the primary data from the spread of the questionnaire to 127 respondents and data that can be processed as much as 85 questionnaires. This research showed that knowledge of tax, tax penalties and tax amnesty has positive and significant influence on taxpayer's compliance.

Agustiningih (2016) examined the effect of implementation E-filing, level of tax understanding and taxpayer's awareness on taxpayer's compliance in KPP Pratama Yogyakarta. The purpose of this research is to determine the effect of implementation e-filing on compliance taxpayers, level of tax understanding and taxpayer's awareness of compliance taxpayers. The population in this study is e-filing user taxpayers in KPP Pratama Yogyakarta with 70 samples of respondents. Data in this research are obtained through questionnaires. The sampling technique used incidental sampling. The results showed that the e-filing implementation, level of tax understanding and taxpayer's awareness has positive and significant effect on taxpayer's compliance.

Susmita & Supadmi (2016) examined the effect of service quality, tax penalty, cost of tax compliance, and e-filing implementation on taxpayer

compliance. The purpose of this research is to determine the effect of service quality, tax penalties, tax compliance costs, and e-filing implementation in taxpayer's compliance in East Denpasar. The sample used 100 respondents with the method of determining the sample which was accidental sampling. The data collection techniques questionnaire and data analysis technique used is multiple linear regression analysis. The result obtained by the service quality, tax penalties and e-filing implementation has significant and positive effect on taxpayer's compliance, whereas tax compliance costs has significant and negative effect on taxpayer compliance.

Trifina & Wijayanti (2016) examined the influence of tax knowledge, tax penalties, service quality, and tax fairness on tax compliance SMEs. The sample in this research is 50 SMEs in the village of Margasari Balikpapan city using questionnaire as the method of data collection. This research used multiple linear regression analysis and the results showed that partial tax knowledge, service quality, and tax fairness of tax have effect on tax compliance SMEs, while tax penalties have no effect on tax compliance SMEs.

2.13 Hypothesis Formulation

2.13.1 The Effect of E-Filing Implementation on Taxpayer Compliance

Theory of planned behavior (TPB) explains that there are attitude factors that form person intentions. Efficient and effective taxation system can make the taxpayer give positive response on performing the obligation to pay the taxes. When the taxpayer has an assumption that the taxation system is beneficial for

them, the taxpayer will give positive response. Thus, the attitude taken by the taxpayer in e-filing implementation can affect the tax compliance.

According to Agustiniingsih (2016) and Susmita & Supadmi (2016), the e-filing implementation has positive and significant influence on taxpayer's compliance. If the taxpayers use e-filing, it will improve the taxpayer's compliance itself. Based on the theoretical review and the result from previous research, the hypothesis for this research is as follow:

H₁: E-Filing Implementation has positive influence on taxpayer compliance.

2.13.2 The Effect of Taxpayer Awareness on Taxpayer Compliance

Theory of planned behavior (TPB) explains individual subjective belief factors in determining the individual intentions. This factor can be interpreted with the taxpayer's awareness that before the individual doing something, the individual will have the confidence about the outcome to be obtained from his behavior, thus; the individual decides that he will do it or not. Taxpayer awareness decision to do or not to do the obligation to pay the tax can affect the taxpayer compliance.

According Jatmiko (2006) cited in Arum (2012), stated that taxpayer awareness that affects taxpayer compliance as well as awareness of society taxation is still low and always be one of the causes of many potential taxes that cannot be netted. Awareness of taxpayers is necessary for improving taxpayer compliance. The explanation above supported the research of Arum (2012),

Agustiningih (2016), and Brata et al. (2017) that stated taxpayer's awareness has positive and significant influence on taxpayer's compliance.

Based on the theoretical review and the result from previous research, the hypothesis for this research is as follows:

H₂: Tax Awareness has positive influence on taxpayer compliance.

2.13.3 The Effect of Tax Knowledge on Taxpayer Compliance

According to Rahayu (2017), knowledge of tax rules is very important to have discipline behavior. Taxpayers will discipline if they know the rules of taxation. Given the knowledge of taxation will help taxpayer compliance in paying taxes, thus; the level of compliance will increase. Taxpayers who are knowledgeable about taxes will consciously comply with tax. Based on the Theory of Planned Behavior, tax knowledge is influenced by control belief. Control belief is the regulation and penalties that support or inhibit the behavior. If taxpayers understand the regulation and the penalties, they will comply in paying tax.

Rahayu (2017) stated that the knowledge of taxation will help taxpayer compliance in paying taxes, so the level of compliance will increase. If a taxpayer has good knowledge of taxation, then the taxpayer will knowingly obey and obey his tax obligations and will increase taxpayer compliance. The conclusion of the research above shows that if taxpayer has more knowledge about taxation, taxpayer will comply with the Directorate General of Taxes (DGT) and will understand about taxation. The explanation above is supported by Rahayu (2017)

and Trifina & Wijayanti (2016) stated that tax knowledge has positive influence on the taxpayer's compliance. Based on the theoretical review and the result from previous research, the hypothesis for this research is as follows:

H₃: Tax Knowledge has positive influence on taxpayer compliance.

2.13.4 The Effect of Tax Penalties on Taxpayer Compliance

Tax penalties related to control beliefs, which is one factor of the Theory of Planned Behavior. Taxpayer compliance will be determined based on the taxpayer's perception of how strong tax penalties are able to support taxpayer behavior to obey taxes. Therefore, the taxpayer's view of tax penalties is thought to affect taxpayer compliance (Brata et al, 2017).

Tax penalties made with the aim that taxpayers are afraid to violate tax laws. Taxpayers will comply with tax payment when it considers that sanctions would be more disadvantageous (Jatmiko, 2006). Tax penalties is guarantee that the provisions of legislation such as tax norms will be obeyed by taxpayers, in other word tax penalties is a deterrent so that taxpayers do not violate the taxation norms (Mardiasmo, 2009 cited in Rahayu, 2017).

The explanation above is supported by Arum (2012), Brata et al. (2017), Trifina & Wijayanti (2016) and Rahayu (2017). They stated tax penalties have positive influence and significant influence on taxpayer's compliance. Based on the theoretical review and the result from previous research, the hypothesis for this research is as follows:

H₄: Tax Penalties has positive influence on taxpayer compliance.

2.13.5 The Effect of Services Quality on Taxpayer Compliance

Theory of planned (TPB) explained that there are attitudinal factors that shape one's intentions. Attitude is a factor in a person who is studied to give a positive or negative response to the assessment of something given. Good service provided by the tax officer can make taxpayers give a positive response to perform the obligation to pay tax. Thus, the attitude taken by the taxpayer can affect taxpayer compliance to improve taxpayer compliance in paying tax (Brata et al, 2017).

Taxpayer compliance in fulfilling its obligation to pay tax depends on how the tax officer provides the best service quality to the taxpayer. During this time, fiscal has more role as examiner. In fact, to keep the taxpayers remain discipline, taxation required a role that is more important than just the examiner. Fiscal services can be interpreted as how the tax officer in help, take care and preparing all the needs of a person in this case taxpayer (Jatmiko, 2006).

The results of research conducted by Arum (2012), Brata et al (2017), Trifina & Wijayanti (2016) and Susmita & Supadmi (2016) successfully proved that tax service quality has positive influence on taxpayer compliance of individuals. Based on the theoretical review and the result from previous research, the hypothesis for this research is as follows:

H₅: Service Quality has positive influence on taxpayer compliance.

2.14 Research Model

Based on the theoretical review, previous research, and hypothesis formulation, the research model can be presented in the figure below:

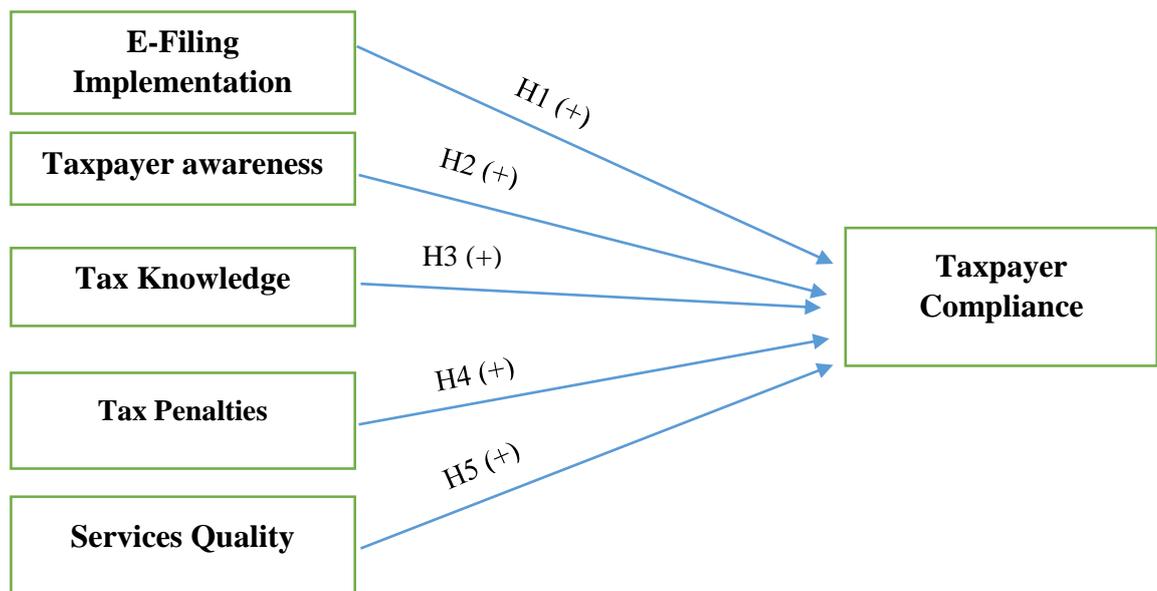


Figure 2.1 Research Model

CHAPTER III

RESEARCH METHOD

This chapter presents how this research conducted and it describes the method used. This chapter covers a series of steps that will explain more about population and sample, research variables definition and measurement, and analysis techniques.

3.1 Population and Sample

Population is the group of people, event, or things of interest for which the researcher wants to make inferences (Sekaran & Bougie, 2016). The population of this research was individual's taxpayers conducting independent work at Sleman, Yogyakarta. For time and cost efficiency, not all taxpayers are the object of this research. Sample is a subset of the population and comprise some members selected from population (Sekaran & Bougie, 2016).

The sampling method in this study is using non probability sampling method which is the sampling method taken is based on the availability of elements and the ease of obtaining them. The sampling technique uses convenience sampling that is the most easily accessible members are chosen as sample (Sekaran & Bougie, 2016). Thus anyone who can provide information either accidentally meet with the researcher, can be used as a sample if seen by the person who provided the information suitable as a data source. The reason using this method is because the amount of population and characteristic of population element is unknown.

According Roscoe (1975) cited in Sekaran & Bougie (2016), there are rules of thumb for determining sample size in multivariate research (including multiple regression analysis), the sample size that should be several times (preferably 10 times) as large as the number of variables in the research.

$$n = \text{number of variables} \times 10$$

$$\text{Therefore: } n = 6 \times 10 = 60$$

In this research used the sample of 70 individual taxpayers conducting independent work in Sleman, Yogyakarta. Because to anticipate the incomplete answers by respondents. The respondents will be person who work as doctor, lawyer, and notary public in Sleman, Yogyakarta.

3.2 Data Collection Method

The collection method data used in this research is to distribute questionnaires to 70 individual taxpayer conducting independent work in Sleman, Yogyakarta who have been equipped with the level of answers as the choice of respondents in answering questions. According Sekaran & Bougie (2016), questionnaire is a reformulated written set of question to which respondents record their answers, usually within rather closely defined alternatives. Data collection with the questionnaire is a way to obtain data directly or primary data. According Sekaran & Bougie (2016), primary data is data collected first-hand for subsequent analysis to find solutions to the problem research. In this study, researchers distributed questionnaires directly to respondents.

The scale used in this questionnaire is the Likert scale. According Sekaran & Bougie (2016), Likert scale is designed to examine how strongly subjects agree or disagree with statements. Researchers have started using a scale of 4 points Likert scale will have the following options:

1. Strongly Disagree (SD) are given a value of 1
2. Disagree (D) are given a value of 2
3. Agree (A) is given a value of 3
4. Strongly Agree (SA) are given a value of 4.

3.3 Research Variable and Variable Measurement

In this research, there were one dependent variable and five independent variables that will be observed. The dependent variable was tax compliance, whereas the independent variables were taxpayer's awareness, tax knowledge, tax penalties, and services quality.

3.3.1 Dependent Variable

3.3.1.1 Tax Compliance (TC)

Tax compliance refers to the willingness of individuals to act in accordance with the 'spirit' and the letter of the tax law and administration without the application of enforcement activity. Tax compliance is filling required tax return at the proper time and that returns accurately report tax liability in accordance with the tax law applicable at the time the return is filed (Saad, 2014). The questionnaire for this variable was measured using a Likert scale and consisted of five questions. The five questions were adopted from Arum (2012).

3.3.2 Independent Variable

3.3.2.1 E-Filing Implementation (EI)

E-Filing Implementation is a way of delivering Annual SPT electronically conducted online and real-time via the internet on the website or through Application Service Provider (ASP) (Agustinarsih, 2016). The questionnaire for this variable was measured using Likert scale and consisted of five questions that was adopted from Agustinarsih (2016).

3.3.2.2 Taxpayers Awareness (TA)

Taxpayer awareness is a condition in which the taxpayer knows, understands and implements the provisions of taxation correctly and voluntarily (Arum, 2012). The questionnaire for this variable was measured using Likert scale and consisted of five questions that was adopted from Arum (2012).

3.3.2.3 Tax Knowledge (TK)

Tax knowledge is a basic of knowledge that the taxpayer must know such as tax, tax function, tax regulation, tax regulation, tax sanction, calculate and filling the form and etc. According to Saad (2014), tax knowledge is the most influential factor to determine taxpayer's compliance behavior under the self-assessment system. The questionnaire for this variable was measured using Likert scale and consisted of five questions that was adopted from Trifina & Wijayanti (2016).

3.3.2.4 Tax Penalties (TP)

Penalties are made with the goal of keeping taxpayer's are afraid to violate the Tax Law. Taxpayers will comply with their tax payment if the view of

penalties is more detrimental (Brata et al, 2017). The questionnaire for this variable was measured using Likert scale and consisted of five questions that was adopted from Arum (2012).

3.3.2.5 Services Quality (SQ)

Service quality is a treatment that is provided by an officer in the tax office to the taxpayer. Good or bad quality of service will affect tax compliance. Fiscal service is the way the tax officer in helping, administering, or preparing all the necessary needs of someone who in this case is the taxpayer (Arum, 2012). The questionnaire for this variable was measured using Likert scale and consisted of five questions adopted from Arum (2012).

3.4 Technique of Analysis

3.4.1 Validity Test

According Sekaran & Bougie (2016), validity test is a test of how well an instrument that is developed measures the particular concept it is intended to measure. Validity test to measure the accuracy in the use of statements and questions in the questionnaire to obtain primary data. Questionnaires are called valid if the questions in the questionnaire are able to reveal things that will be measured by the questionnaire. To test whether an item is valid or not, a comparison is needed between the coefficient r -calculation and the coefficient r -table. If r -calculation is higher than r -table, the item is not valid. Therefore, if the correlation between the score of each question with a total score has significant level below 5% or 0.05, the question is valid.

3.4.2 Reliability Test

Reliability test of a measure is established by testing for both consistency and stability. Consistency indicates how well the items measuring a concept hang together as a set. Reliability measurements were performed using Cronbach Alpha (α) statistical test. Cronbach Alpha (α) is an obtained test of internal consistency reliability. If a variable has the value of Cronbach Alpha (α) > 0.70 , it can be said that the variable is reliable (Sekaran & Bougie, 2016).

3.4.3 Descriptive Statistical Analysis

Descriptive statistics provides a description of a data from the average value or mean standard deviation, maximum, and minimum (Ghozali, 2011). It aims to provide an overview of the object under research through the sample data to make a general conclusion. Thus, that the variables used in the research are easier to understand. Measuring instrument used to measure the variables in this research was a questionnaire.

3.4.4 Classical Assumption Test

3.4.4.1 Normality Test

Normality test aims to test into the regression method, the dependent variable and the independent variable, whether both have a normal distribution or not. A good regression model is a data that is normally distributed or close to normal. In this research to know whether the distribution of data was normal or not, it used the statistic test Kolmogorov Smirnov. If the result of a significant number (sig) > 0.05 , the distribution of data is normal (Ghozali, 2011).

3.4.4.2 Multi-collinearity Test

According to Sekaran & Bougie (2016), multicollinearity is an often encountered statistical phenomenon in which two or more independent variables in a multiple regression model are highly correlated. Multi-collinearity testing is used to know whether the regression model found a correlation among independent variables. A good regression model should not have a correlation among independent variables. One way to detect multi-collinearity symptoms is to look at the tolerance value or Variance Inflation Factor (VIF). These measures indicate the degree to which one independent variable is explained by the other independent variables. A common cutoff value is a tolerance value of > 0.10 , which corresponds to a VIF of < 10 , it can be concluded that there are no symptoms of Multi-collinearity between independent variables on the regression model.

3.4.4.3 Heteroscedasticity Test

According to Ghozali (2011), heteroscedasticity test aims at whether the regression model occurs inequality variance of residuals of observations to other observations. Heteroscedasticity occurs when there is no standard deviation of the value of the dependent variable on each independent variable. When the symptoms occur heteroscedasticity, it will cause the variance of the coefficient of regression into a minimum and confident interval. Thus, the test results of statistical significance is not valid anymore. If it is the difference, it is called heteroscedasticity. A good regression model is said to have homoscedasticity or else heteroscedasticity (Ghozali, 2011).

Criteria:

1. If the value Sig. > 0.05, there is no problem of heteroscedasticity.
2. If the value Sig. < 0.05, there is problem of heteroscedasticity.

The regression model is good if there is no problem of heteroscedasticity.

3.4.5 Multiple Regression Analysis

Multiple regression analysis is a statistical phenomenon in which two or more independent variables in a multiple regression model are highly correlated. Multiple regression analysis provide a means of objectively assessing the degree and the character of the relationship between the independent variable and the dependent variable (Sekaran & Bougie, 2016).

The dependent variable is the taxpayer's compliance while the independent variables are e-filing implementation, taxpayer awareness, tax knowledge, tax penalties, and service quality. The researcher will measure the effect by using multiple regression analysis through this equation:

$$TC = a + b_1EI + b_2TA + b_3TK + b_4TP + b_5SQ + \epsilon$$

Whereas:

TC: Dependent variable

a: Constants that show the value of Y when the value X = 0

b₁ – b₅: Regression Coefficient

EI: Variable E-Filing Implementation

TA: Variable taxpayer awareness

TK: Variable tax knowledge

TP: Variable tax penalties

SQ: Variable service quality

ε : error

3.4.6 The coefficient of Determination (R^2)

The coefficient of Determination (R^2) provides information about the goodness of fit of the regression model. The coefficient of Determination (R^2) is the percentage of variance in the dependent variable that is explained by the variation in the independent variable. If (R^2) is 1, the regression model fits the data perfectly. On other hand, if (R^2) is 0, none of the variation can be attributed to the independent variable, perceived quality (Sekaran & Bougie, 2016).

3.4.7 Hypothesis testing (t-test)

Hypothesis testing is a decision-making method based on data analysis, either from a controlled experiment or from observation. Hypothesis testing is used to prove whether the independent variable individually affects the dependent variable or not. There were two hypothesis submitted by the researcher, the null hypothesis and alternative hypothesis (Widarjono, 2010).

Ghozali (2011) stated that basically, T-Test shows how far the influence of explanatory or independent variable in explaining variations of dependent variable individually. Hypothesis testing is done through regression using SPSS Statistic

23 program by comparing the p-value (Sig t) of each independent variable with $\alpha = 0,05$. If the p-value (Sig t) $\leq \alpha = 0.05$, the hypothesis is accepted which means that the independent variables significantly influence the dependent variable. Conversely, if the p-value (Sig t) $\geq \alpha = 0.05$, the hypothesis is not accepted which means that the independent variable has no significant effect on the dependent variable.

3.5 Discussion

In this section, the researcher compared the findings with theory and previous research about the effect of e-filing implementation, taxpayer awareness, tax knowledge, tax penalties and tax service quality in taxpayer compliance. This research is expected to give additional knowledge and understanding to readers for the development of the previous study and as references for future studies.

CHAPTER IV

DATA ANALYSIS AND DISCUSSION

This chapter contains the research findings and discusses the result of this research. Data analyses used in this research were validity test, reliability test, descriptive statistical analysis, normality test, multicollinearity test, heteroscedasticity test, multiple regression and hypothesis test.

4.1 Data Descriptions

The data for this research was quantitative data. Data were collected by distributing 70 questionnaires to individual taxpayers conducting independent work in Sleman, Yogyakarta. The questionnaire that can be analyzed were 60 data. The following data were the information about the questionnaire:

Table 4.1
The Result of Data Collection

Explanation	Total	Percentage
Distributed questionnaire	70	100%
Unreturned questionnaire	10	17%
Incomplete questionnaire	0	0%
Sample of Research	60	83%

Source: Primary Data Processed, 2018

Based on Table 4.1, the distribution of the questionnaire was 70. The number of returned and complete questionnaires was 60. Data description explain respondents characteristic, be classified based on age, gender, education, using e-filing and type of independent work.

4.1.1 Age

The respondent characteristic based on age can be seen in Table 4.2:

Table 4.2
The Respondents Characteristic Based on Age

Age	Amount	Percentage
30 - 45 years old	49	81,7%
46 - 60 years old	11	18.3%
Total	60	100%

Source: Primary Data Processed, 2018

Based on table 4.2, the most taxpayers were between 30-45 years old of 49 people (81.7%). While taxpayers with the age of 46-60 years were 11 respondents (18.3%).

4.1.2 Education

The respondent characteristic based on education can be seen in Table 4.3:

Table 4.3
The Respondents Characteristic Based on Education

Education	Amount	Percentage
S1	28	46.7%
S2	28	46.7%
S3	4	6.7%
Total	60	100%

Source: Primary Data Processed, 2018

Table 4.3 showed that the level of education of individual taxpayers conducting independent work includes bachelor (S1) of 28 taxpayers (46.7%). There were of master degree (S2) of 28 taxpayers (46.7%), S3 of 4 taxpayers (6.7%). Individual taxpayers conducting independent work should had a good

level of education because it became the main requirement for an independent work.

4.1.3 Gender

The respondent characteristic based on gender can be seen in Table 4.4:

Table 4.4
The Respondents Characteristic Based on Gender

Gender	Amount	Percentage
Male	29	48.3%
Female	31	51.7%
Total	60	100%

Source: Primary Data Processed, 2018

Table 4.4 showed that most taxpayers were female of 29 respondents (48.3%) and male respondents of 31 respondents (51.7%).

4.1.4 E-filing Implementation

The respondent characteristic based on e-filing implementation can be seen in Table 4.5:

Table 4.5
Respondents Characteristic Based on E-filing Implementation

Implementation	Amount	Percentage
Yes	42	70%
No	18	30%
Total	60	100%

Source: Primary Data Processed, 2018

Table 4.5 describes that most taxpayers used the e-filing of 42 respondents (70%), meanwhile not using e-filing of 18 respondents (30%). Not all taxpayers used e-filing because taxpayers still considered that computer system users in reporting tax returns were still very confusing. This was because there

were still many taxpayers who did not understand the operation of e-filing and the ability of taxpayers to use e-filing is still minimal.

4.1.5 Type of Independent Work

The respondent characteristic based on type independent work can be seen in Table 4.6:

Table 4.6
Respondents Characteristic Based on Type of Independent Work

Independent Work	Amount	Percentage
Doctor	22	36.7%
Lawyer	11	18.3%
Notary Public	27	45%
Total	60	100%

Source: Primary Data Processed, 2018

Table 4.6 describes that the taxpayer conducting independent work with the type of independent work as doctor were 21 respondents (42%), lawyer were 7 respondents (14%) and notary public were 22 respondents (44%), all of the taxpayers were still active and recorded as a taxpayer conducting independent work at Sleman, Yogyakarta.

4.2 Validity and Reliability Test

4.2.1 Validity Test

Validity test is used to measure whether the questionnaire is valid or not (Ghozali, 2011). A questionnaire is considered valid if the questions in the questionnaire are able to reveal something that will be measured by the questionnaire. The result of the validity test can be seen in the Table 4.7 which are the summary of the validity test result in Appendix 10:

Table 4.7
Validity Test Result

Question	R count	R table	Explanation
EI1	0.853	0.254	Valid
EI2	0.924	0.254	Valid
EI3	0.902	0.254	Valid
EI4	0.838	0.254	Valid
EI5	0.610	0.254	Valid
TA1	0.706	0.254	Valid
TA2	0.865	0.254	Valid
TA3	0.818	0.254	Valid
TA4	0.851	0.254	Valid
TA5	0.786	0.254	Valid
TK1	0.742	0.254	Valid
TK2	0.814	0.254	Valid
TK3	0.653	0.254	Valid
TK4	0.653	0.254	Valid
TK5	0.600	0.254	Valid
TP1	0.754	0.254	Valid
TP2	0.761	0.254	Valid
TP3	0.819	0.254	Valid
TP4	0.711	0.254	Valid
TP5	0.756	0.254	Valid
SQ1	0.796	0.254	Valid
SQ2	0.881	0.254	Valid
SQ3	0.850	0.254	Valid
SQ4	0.773	0.254	Valid
SQ5	0.646	0.254	Valid
TC1	0.874	0.254	Valid
TC2	0.842	0.254	Valid
TC3	0.910	0.254	Valid
TC4	0.867	0.254	Valid
TC5	0.374	0.254	Valid

Source: Primary data processed, 2018

Validity test is done by comparing the value of r-count and r-table. Based on Table 4.2 above, it can be seen that the validity test of e-filing implementation (EI), taxpayer awareness (TA), tax knowledge (TK), tax penalty (TP), service quality (SQ) and tax compliance (TC) result in r count were higher than r table. In this research, the r table was 0.254, because the degree of freedom was 50, and the

value of alpha was 0.05. If $r\text{-count} \geq r\text{-b table}$, the indicator is valid. Thus, all questions were valid and can be used for future research.

4.2.2 Reliability Test

According Sekaran & Bougie (2016), reliability test of a measure is establish by testing for both consistency and stability. Reliability measurements were performed using Cronbach Alpha (α) statistical test. Cronbach Alpha (α) is an obtained test of internal consistency reliability. If a variable has the value of Cronbach Alpha (α) > 0.70 , it can be said that the variable is reliable (Sekaran & Bougie, 2016). The result of the reliability test can be seen in the Table 4.8 which are the summary of the reliability test result in Appendix 12:

Table 4.8
Reliability Test Result

Variable	Cronbach's Alpha	Explanation
E-Filing Implementation	0.879	Reliable
Taxpayer Awareness	0.864	Reliable
Tax Knowledge	0.721	Reliable
Tax Penalty	0.807	Reliable
Service Quality	0.849	Reliable
Tax Compliance	0.833	Reliable

Source: Primary data processed, 2018

Table 4.8 describes that the value of Cronbach's Alpha for six variables is higher than 0.70, thus, all the questions were reliable. This question in the research can be used for the future research.

4.3 Descriptive Statistical Analysis

The descriptive statistical analysis describes calculation about minimum, maximum, mean, and the standard deviation of each variable used. The

descriptive statistics can be seen in the Table 4.9 which are the summary of the descriptive statistical analysis result in Appendix 14:

Table 4.9
Descriptive Statistical Analysis

Variable	n	Minimum	Maximum	Mean	Standard Deviation
E-filing Implementation	60	6	20	15.48	2.633
Taxpayer Awareness	60	5	20	15.30	2.367
Tax Knowledge	60	8	20	15.28	1.949
Tax Penalty	60	10	20	16.05	2.205
Service Quality	60	6	20	14.58	2.720
Taxpayer Compliance	60	5	19	14.87	2.332

Source: Primary data processed, 2018

Based on Table 4.9 the total data used in this research were 60 taxpayers conducting the independent work at Sleman, which was shown by n value. The minimum data shows the smallest value, the maximum data shows the highest value, and the mean shows the average value for each variable. The standard deviation is a measurement of the dispersion a set of data from its mean. The broader the data spread, the higher the deviation.

1. The data in Table 4.9, showed that the minimum value of e-filing implementation (EI) variable was 6 and the maximum value of e-filing implementation was 20. The average value variable e-filing implementation was 15.48 and the standard deviation was 2.633. This result shows that the value of standard deviation was less than the average value of e-filing implementation variable. It means that the e-filing implementation variable used in this research was homogeneous. If the average value was divided with

the 5 question the average value of respondent's answer is on the scale of 3 for the average score per item. This showed that for the average of e-filing implementation variable, respondents answered "agree" based on the questionnaire scale.

2. The data in Table 4.9, showed that the minimum value of the taxpayer's awareness (TA) variable was 5 and the maximum value of taxpayer's awareness was 20. The average value variable taxpayer's awareness was 15.30 and the standard deviation is 2.367. This result showed that the value of standard deviation was less than the average value of the taxpayer's awareness variable. It means that the taxpayer's awareness variable used in this research was homogeneous. The average value was divided with the 5 question, the average value respondent's answer was on the scale of 3 for the average score per item. This showed that for the average taxpayer's awareness variable, respondents answered "agree" based on the questionnaire scale.
3. The data in Table 4.9, showed that the minimum value of tax knowledge (TK) variable was 8 and the maximum value of tax knowledge was 20. The average value variable tax knowledge was 15.28 and the standard deviation was 1.949. This result showed that the value of standard deviation was less than the average value of tax knowledge variable. It means that the tax knowledge variable used in this research was homogeneous. If the average value was divided with the 5 question, the average was value respondent's answer was on the scale of 3 for the average score per item. This showed that

for the average tax knowledge variable, respondents answered "agree" based on the questionnaire scale.

4. The data in Table 4.9, showed that the minimum value of the tax penalty (TP) variable was 10 and the maximum value of the tax penalty was 20. The average value variable tax penalty was 16.05 and the standard deviation was 2.205. This result showed that the value of standard deviation was less than the average value of the tax penalty variable. It means that the tax penalty variable used in this research was homogeneous. If the average value was divided with the 5 question, the average value respondent's answer was on the scale of 3 for the average score per item. This showed that for the average tax penalty variable, respondents answered "agree" based on the questionnaire scale.
5. The data in Table 4.9, showed that the minimum value of service quality (SQ) variable was 6 and the maximum value of service quality service quality was 20. The average value variable service quality was 14.58 and the standard deviation was 2.720. This result shows that the value of standard deviation was less than the average value of service quality variable. It means that the service quality variable used in this research was homogeneous. If the average value was divided with the 5 question, the average value respondent's answer was on the scale of 3 for the average score per item. This showed that for the average service quality variable, respondents answered "agree" based on the questionnaire scale.

6. The data in Table 4.9, showed that the minimum value of tax compliance (TC) variable was 5 and the maximum value of tax compliance was 19. The average value variable tax knowledge was 14.87 and the standard deviation was 2.332. This result showed that the value of standard deviation was less than the average value of tax compliance variable. It means that the tax compliance variable used in this research was homogeneous. If the average value was divided with the 5 question, the average value respondent's answer was on the scale of 3 for the average score per item. This showed that for the average tax compliance variable, respondents answered "agree" based on the questionnaire scale.

4.4 Classical Assumption

Classical assumption test consisted of a normality test, multicollinearity test, and heteroscedasticity test. Classical assumptions were used to determine whether the data to be used in the research is free from classical assumption or not. The result of the classical assumption test is attached in Appendix 15.

4.4.1 Normality Test

Table 4.10
Normality Test Result

Explanation	Value
Significant	0.200

Source: Primary data processed, 2018

Table 4.10 showed the value of significant using Kolmogorov Smirnov was 0.200. The result can be stated that the data used in the regression model had normal distribution because of the value of value significant was higher than 0.05.

4.4.2 Multi-collinearity Test

According to Sekaran & Bougie (2016), multi-collinearity testing is used to know whether the regression model found a correlation among independent variables. A regression model that is free from multicollinearity is a model that selects the tolerance value > 0.10 and VIF < 10 . The result of multicollinearity test can be seen in table 4.11:

Table 4.11
Multi-collinearity Test

Variable	Tolerance	VIF
E-filing Implementation (EI)	0.533	1.877
Taxpayer Awareness (TA)	0.346	2.889
Tax Knowledge (TK)	0.372	2.686
Tax Penalty (TP)	0.558	1.792
Service Quality (SQ)	0.674	1.483

Source: Primary data processed, 2018

Table 4.11 showed that VIF value for all independent variables that consisted of e-filing implementation, taxpayer awareness, tax knowledge, tax penalty, and service quality had tolerance value more than 0.10 meanwhile VIF value was below 10. Thus, the regression model proposed in this research was found to have no symptoms of Multi-collinearity.

4.4.3 Heteroscedasticity Test

According to Ghozali (2011), heteroscedasticity test aims to test whether the regression model occurs inequality variance of residuals of observations to other observations. For detecting the presence or absence of heteroscedasticity, it can be obtained at significant level of 0.05 or 5%. Based on Table 4.12, it can be

seen that all the variables had a P-value > 0.05 or 5%. Thus, it can be concluded that there were no symptoms of heteroscedasticity in regression models.

Table 4.12
Heteroscedasticity Test

Variable	P-Value
E-filing Implementation (EI)	0.946
Taxpayer Awareness (TA)	0.905
Tax Knowledge (TK)	0.064
Tax Penalty (TP)	0.074
Service Quality (SQ)	0.337

Source: Primary data processed, 2018

4.5 Multiple Regression Analysis

Multiple Regression analysis is used to identify the influence of e-filing implementation, taxpayer awareness, tax knowledge, tax penalty and service quality on tax compliance. The test results of multiple regression models are shown in Table 4.13.

Table 4.13
The Result of Multiple Regression

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constants)		1.840		2.600	0.008
E-filing Implementation	0.448	0.108	0.505	4.136	0.000
Taxpayer Awareness	0.437	0.149	0.443	2.925	0.005
Tax Knowledge	-0.057	0.175	-0.048	-0.326	0.745
Tax Penalty	-0.073	0.126	-0.069	-0.575	0.567
Service Quality	-0.123	0.093	-0.143	-1.316	0.194

Source: Primary data processed, 2018

Based on Table 4.13, the equation of multiple regression can be written as follows:

$$TC = 5.078 + 0.448(EI) + 0.437(TA) - 0.057(TK) - 0.073(TP) - 0.123(SQ)$$

Regression equation above showed that e-filing implementation and taxpayer awareness had a positive coefficient. Meanwhile, tax knowledge, tax penalty and service quality had negative coefficient. Based on the regression equation about influence taxpayer's compliance, the interpretation is as follows:

a. Constant (Coefficient a)

The constant value of 5.078 means that e-filing implementation (EI), taxpayer awareness (TA), tax knowledge (TK), tax penalty (TP) and service quality (SQ) were constant. Thus, that the value of tax compliance (TC) was 5.078.

b. Coefficient of E-filing Implementation

E-filing Implementation (EI) had positive regression coefficient or slope (B) value of 0.448. It means that if e-filing implementation (EI) increase at one point and other independent variables are constant. Thus, that tax compliance (TC) would increase to 0.448.

c. Coefficient Taxpayer Awareness

Taxpayer awareness (TA) had positive regression coefficient or slope (B) value of 0.437. It means that taxpayer awareness (TA) increase at one point and other independent variables were constant. Thus, that tax compliance (TC) would increase to 0.437.

d. Coefficient Tax Knowledge

Tax Knowledge (TK) had negative regression coefficient or slope (B) value of -0.057 . It means that tax knowledge (TK) decrease at one point and other independent variables were constant. Thus, that tax compliance (TC) would increase to 0.057 .

e. Coefficient Tax Penalty (TP)

Tax Penalty (TP) had positive regression coefficient or slope (B) value of -0.073 . It means that the tax penalty (TP) increase at one point and other independent variables were constant. Thus, that tax compliance (TC) would increase at 0.073 .

f. Coefficient Service Quality (SQ)

Service Quality (SQ) had negative regression coefficient or slope (B) value of -0.123 . It means that service quality (SQ) decrease at one point and other independent variables were constant. Thus, that tax compliance (TC) would increase at 0.123 .

4.5.1 The coefficient of Determination (R^2)

The coefficient of Determination (R^2) provides information about the goodness of fit of the regression model. The coefficient of Determination (R^2) is the percentage of variance in the dependent variable that is explained by the variation in the independent variable t test (Sekaran & Bougie, 2016). The result of the coefficient of determination test is seen in table 4.14.

Table 4.14
Coefficient of Determination

Adjusted R Square
0.531

Source: Primary data processed, 2018

Based on Table 4.14, it can be seen that the adjusted R square was 0.531, which means 53.1% of the e-filing implementation (EI), taxpayer awareness (TA), tax knowledge (TK), tax penalty (TP) and service quality (SQ) had effect on individual tax compliance. The remaining 49.9% was influenced by other variables outside the research model.

4.5.2 Hypothesis Test (t-test)

T-test in this research used significant level of 5% (0.05). Hypothesis testing is used to prove whether the independent variable individually affects the dependent variable or not (Widarjono, 2010). The result of partial regression test can be seen in Table 4.15 as follows:

Table 4.15
Result of t-test

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constants)	5.078	1.840		2.600	0.008
E-filing Implementation	0.448	0.108	0.505	4.136	0.000
Taxpayer Awareness	0.437	0.149	0.443	2.925	0.005
Tax Knowledge	-0.057	0.175	-0.048	-0.326	0.745
Tax Penalty	-0.073	0.126	-0.069	-0.575	0.567
Service Quality	-0.123	0.093	-0.143	-1.316	0.194

Source: Primary data processed, 2018

The analyses result of a hypothesis test in this research are as follows:

a. Hypothesis Test for E-filing Implementation

Based on the result in table 4.15, e-filing implementation (EI) variable had positive effect on tax compliance. The regression coefficient of e-filing implementation (EI) was 0.448 with significant value of 0.000 or ≤ 0.05 . It means that hypothesis 1 that stated “E-Filing Implementation has positive influence on the taxpayer’s compliance” was accepted. Thus, it can be concluded that there is a positive effect of e-filing implementation on tax compliance.

b. Hypothesis Test for Taxpayer Awareness

Based on the result in table 4.15, taxpayer awareness (TA) variable had positif effect on taxpayer’s compliance. The regression coefficient of TA is 0.437 with the significant value of 0.005 or significant. It means that hypothesis 2 that stated “Taxpayer Awareness has positive influence on the taxpayer’s compliance” was accepted. Thus, it can be concluded that there is a positive effect taxpayer awareness on tax compliance.

c. Hypothesis Test for Tax Knowledge

Based on the result in table 4.15, tax knowledge (TK) variable had negative effect on tax compliance. The regression coefficient of TK is 0.057 with the significant value of 0.745 or not significant. It means that hypothesis 3 that stated “Taxpayer Knowledge has positive influence on the taxpayer’s compliance” was rejected. This hypothesis was rejected because the

coefficient direction was opposite to the hypothesis and the significant value > 0.05 .

d. Hypothesis Test for Tax Penalty

Based on the result in table 4.15, tax penalty (TP) variable had negative effect on tax compliance. The regression coefficient of TP of 0.073 with the significant value was 0.567 or not significant. It means that hypothesis 4 that stated "Taxpayer Penalty has positive influence on the taxpayer's compliance" was rejected. This hypothesis was rejected because the coefficient direction was opposite to the hypothesis and the significant value > 0.05 .

e. Hypothesis Test for Service Quality

Based on the result in table 4.15, service quality (SQ) variable had negative effect on tax compliance. The coefficient of SQ has regression coefficient of 0.123 with significant value of 0.194 or not significant. It means that hypothesis 5 that stated "Service Quality has positive influence on the taxpayer's compliance" was rejected. This hypothesis was rejected because the coefficient direction was opposite to the hypothesis and the significant value > 0.05 .

4.6 Discussions

Based on the result of research hypothesis was obtained to know the significant value from every independent variable on dependent variable. This is the explanation about the influence from every independent variable to dependent

variable. Before discussing them, the researcher presents the summary of hypothesis testing as seen in Table 4.16 as follow:

Table 4.16
Summary of Hypothesis Testing

Hypothesis		Decision
H ₁	E-Filing Implementation has positive influence on taxpayer's compliance.	Supported by the data
H ₂	Taxpayer Awareness has positive influence on taxpayer's compliance.	Supported by the data
H ₃	Tax Knowledge has positive influence on taxpayer's compliance.	Not Supported by the data
H ₄	Tax Penalty has positive influence on taxpayer's compliance.	Not Supported by the data
H ₅	Service Quality has positive influence on taxpayer's compliance.	Not Supported by the data

Source: Primary data processed, 2018

a. H₁: E-Filing Implementation has positive influence on taxpayer compliance

Table 4.16 describes e-filing implementation had positive regression coefficient was 0.448 with the sig. value of 0.000 or ≥ 0.05 . That means, the result of this research can be concluded that e-filing implementation had positive and significant effect on tax compliance. **So, the first hypothesis is supported by the data.**

The majority of taxpayers agreed with the implementation of the e-filing system that taxpayers can report taxes easily, because taxpayers would report taxes at any time when taxpayers had free time and were supported by an internet connection, easier tax calculation, easier tax compliance, easy to learn for beginners, made it easy to fill in and used SPT. Thus, e-filing implementation

would assist and facilitate the individual taxpayers conducting independent work to report the tax return.

This result is supported by the research conducted by Agustiniingsih (2016) & Susmita & Supadmi (2016). If the taxpayer considers that the e-filing system makes it easy, then this will form a positive attitude of the taxpayer which will further increase taxpayer compliance in reporting tax return. Research that supports the results of this research conducted by Agustiniingsih (2016) and Susmita & Supadmi (2016) which gives results that the e-filing implementation variable has positive and significant effect on tax compliance.

E-filing implementation carried out as a first step in the implementation of the modernization of the tax system which is expected to be able to provide a good service to taxpayers. Thus, compulsory satisfaction can be maintained. Taxpayers who considered that e-filing was useful and facilitated it in carrying out tax obligations would make the taxpayer feel satisfied using e-filing. Satisfaction felt by taxpayers in using e-filing would form a positive attitude and then make taxpayers more obedient. Thus, the better the e-filing implementation, the higher the tax compliance.

b. H₂: Taxpayer Awareness has positive influence on taxpayer compliance

Table 4.16 describes tax awareness (TA) had regression coefficient of 0.437 with the sig. value of 0.005. It means that tax awareness (TA) had negative insignificance influence on tax compliance (TC). These result of this research can

be concluded that taxpayer awareness had positive and significant effect on tax compliance. **So, the second hypothesis is supported by the data.**

That's mean, tax compliance is strongly influenced by the taxpayer awareness itself, and the higher the level of taxpayer awareness, then the level of individual taxpayers conducting independent work in Sleman, Yogyakarta will also increase. The results of this research accordance with the research conducted by Arum (2012), Agustiningih (2016) and Brata et al. (2017) about taxpayer awareness which showed that taxpayer awareness has a positive and significant effect on tax compliance.

c. H₃: Tax Knowledge has positive influence on taxpayer compliance

Table 4.17 describes tax knowledge (TK) had regression coefficient of 0.073 with the sig. value of 0.745. It means that tax knowledge (TK) had negative insignificance influence on tax compliance (TC). These results indicated that tax compliance did not affect tax compliance. **So, the third hypothesis is not supported by the data.**

The results of this research were contrary to the results of previous research because the knowledge of taxation regulations did not give significant influence on individual taxpayer conducting independent work to increase the tax compliance. This was because there were still many taxpayers who did not understand the existing tax regulations. If the taxpayer did not have knowledge about taxation, tax compliance decreases.

This was an additional task for tax officers or the Director General of Taxation to further improve and explore again with teaching, training or explanations of tax regulation knowledge to taxpayers. Thus, that they know more in-depth the knowledge of tax regulations. The result of this research were not in accordance with the research conducted by Trifina & Wijayanti (2016) and Rahayu (2017) about tax knowledge which showed that tax knowledge had positive and significant effect on taxpayer compliance.

d. H4: Tax Penalty has positive influence on taxpayer compliance

Table 4.17 describes tax penalty (TP) had regression coefficient was of 0.012 with the sig. value of 0.910. It means that a tax penalty (TP) had negative insignificance influence on tax compliance (TC). Indirectly explained that the tax penalty given to taxpayers did not help in overcoming taxpayers who were not given taxed compliant. From these results, it can be concluded that the tax penalty given did not affect the compliance of individual taxpayer conducting independent work in Sleman, Yogyakarta. **So, the fourth hypothesis is not supported by the data.**

Tax knowledge was still lacking because there were still many taxpayers who were not aware and care about taxes. Thus, taxpayer compliance with taxation regulations was low and also due to the low tax penalties imposed on taxpayers. Thus, taxpayers were not too compliant with the obligation to pay tax. Then, why did the tax penalty decrease for individual taxpayers conducting

independent work? Because there were still many taxpayers who paid the tax late and had arrears and had consequences for paying the fine.

The results of this study were in accordance with the results of research conducted by Trifina & Wijayanti (2016) about tax knowledge that did not affect the level of taxpayer compliance. However, the results of research were not accordance with the research conducted by Arum (2012), Brata et al. (2017), and Rahayu (2017) about tax penalty which showed that tax penalty had positive and significant effect on taxpayer compliance.

e. H₅: Service Quality has positive influence on taxpayer compliance

Table 4.17 describes service quality (SQ) had regression coefficient of 0.144 with the sig. value of 0.102. It means that service quality (SQ) had negative insignificance influence on tax compliance (TC). This showed that the high and low-quality tax service did not affect taxpayer compliance. **So, the fifth hypothesis is not supported by the data.**

This was caused by the service provided by the tax office in the value was still not in accordance with the expectations of the taxpayer. Thus, it created a feeling that it was not comfortable and was considered unqualified. Service quality was one of the things that increases the interest of taxpayers in fulfilling their tax obligations and it was expected that tax officers must have good services all matters related to taxes. The results of this research indicated that service quality still could not improve taxpayer compliance in carrying out the obligation to pay and report its taxes. This could happen because the service quality from the

tax authorities could not fulfill or exceed the expectations of the taxpayer. A good tax service from the tax agency was an important thing to attract the attention of the taxpayer. Taxpayer had the right to get good service of course and can make the level of taxpayer compliance increase.

The results of this research were in accordance with the research conducted by Brata et al (2017) about service quality which showed that service quality had negative and insignificant effect on taxpayer compliance. However, the results of research were not accordance with the research conducted by Arum (2012) and Susmita & Supadmi (2016) about service quality which showed that service quality had positive and significant effect on taxpayer compliance.

CHAPTER V

CONCLUSION AND RECOMMENDATION

This chapter contains the conclusion from the research that has already been conducted by the researcher. This chapter includes the conclusion, limitations, and recommendations for future research. This chapter also suggests future researcher to be able to use this as guidance for their related study.

5.1 Conclusion

Based on the data analysis in Chapter IV, it can be concluded as follows:

1. E-Filing Implementation has positive influence on the taxpayer's compliance. Because e-filing implementation can provide benefits to use and ease in reporting taxes and paying taxes. Therefore, e-filing implementation can increase taxpayer's compliance.
2. Tax awareness has positive influence on the taxpayer's compliance. It means that taxpayer awareness had influence on tax compliance. This shows that the increase taxpayer's awareness of conducting independent work also more increase taxpayer's compliance.
3. Tax knowledge has negative influence on the taxpayer's compliance. It means that tax knowledge had no influence on tax compliance. This case shows that higher knowledge did not result in the increase of the tax compliance. The lower knowledge of tax regulation did not result in the decrease of taxpayer's compliance.

4. Tax penalty has negative influence on the taxpayer's compliance. It means that tax penalty had no influence on taxpayer compliance. This stated that tax penalty set did not increase taxpayer's compliance in paying the tax. Tax compliance was decreasing because there were still many taxpayers who did not aware and care to pay the tax and also because tax penalties imposed on the taxpayer's who are still low. Thus, taxpayer's are not compliant with their obligations to pay taxes.
5. Service quality has negative influence on the taxpayer's compliance. It means that service quality had no influence on taxpayer's compliance. Although good service has been given, it did not make the taxpayer's set their tax obligation. To improve the tax compliance, it is not enough by giving good service. It needs other factors to increase the taxpayer's compliance.

5.2 Research Limitation

Based on the result, this research has limitations as follows:

1. In this research, there were only 5 independent variables and this one factor only have an influence on tax compliance as much as 53.1% and the rest 49.9% is influenced by other variables outside the research model.
2. Among the five independent variables used in the research, e-filing implementation variable had an effect meanwhile taxpayer awareness, tax knowledge, tax penalty, and service quality had no effect.
3. The respondents in this research were only 60 taxpayers. The objects in this research only limited to one area, namely taxpayer conducting independent

work in Sleman. Thus, the results of the study cannot be generalized to a wider sample.

4. This research only used primary data from questionnaire, thus; there is possibility that the respondent did not mean it in filling out the research questionnaire.

5.3 Recommendation

Based on the conclusions and limitations above, the recommendations for future research are as follows:

1. To get more respondents and better response, future researcher is recommended to distribute the questionnaire directly to respondents or companies, and also send it through email or online.
2. Previous research is expected to be able to use additional methods besides questionnaires to obtain more objective results, for example through interviews.

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APPENDICES

APPENDIX 1

Questionnaire

Kepada Yth.

Bapak/Ibu/Saudara/i

Di Tempat

Dengan hormat,

Saat ini saya Luky Fitri Angraini mahasiswa prodi Akuntansi Universitas Islam Indonesia sedang melakukan penelitian dengan judul **“The Effect of E-Filing Implementation, Taxpayers Awareness, Tax Knowledge, Tax Penalties and Service Quality In Taxpayer Compliance of Individual Taxpayer Conducting Independent Work”**. Penelitian ini dimaksudkan dalam rangka penyusunan skripsi sebagai salah satu syarat memperoleh gelar sarjana.

Sehubungan dengan hal diatas saya dengan kerendahan hati memohon Bapak/Ibu/Saudara/i bersedia menjadi responden dengan mengisi atau menjawab kuesioner yang telah terlampir. Data yang saya ambil semata-mata hanya untuk kepentingan penulis karya ilmiah dan dijamin kerahasiaanya. Atas bantuan dan kesediaan Bapak/Ibu/Saudara saya ucapkan banyak terima kasih.

Hormat Saya.

(Luky Fitri Angraini)

Karakteristik Responden

Pilih salah satu jawaban dan berikan tanda check list (√) pada pilihan jawaban di bawah ini:

1. Nama Responden*) :
2. Usia : 30-45 46-60
3. Jenis Kelamin : Pria Wanita
4. Kepemilikan NPWP : Ya Tidak
5. Pendidikan Terakhir : Strata 1 (S1)
 Strata 2 (S2)
 Strata (S3)
6. Menggunakan E-Filing : Ya Tidak
7. Jenis Pekerjaan Bebas : Dokter Pengacara
 Notaris

*) Boleh diisi/tidak

Petunjuk Pengisian

1. Isilah sesuai dengan kondisi saudara sebagai wajib pajak. Pilih salah satu pertanyaan dibawah ini dengan member tanda (√) pada kotak dengan skala:
 STS : sangat tidak setuju
 TS : tidak setuju
 S : setuju
 SS : sangat setuju

Bagian A (Kepatuhan Wajib Pajak)

No	PERTANYAAN	JAWABAN			
		STS	TS	S	SS
1	Saya membayar pajak secara tepat waktu				
2	Saya menghitung pajak penghasilan terhutang dengan benar				
3	Saya melaporkan SPT pajak penghasilan tepat waktu				
4	Saya telah memperoleh NPWP karena saya menjadi wajib pajak atas pendapatan yang saya miliki				
5	Sebagai wajib pajak, hingga saat ini saya masih mempunyai tunggakan pajak yang masih terutang				

Bagian B (Penerapan E-Filing)

No	PERTANYAAN	JAWABAN			
		STS	TS	S	SS
1	Dengan diterapkannya system e-filing, saya dapat melaporkan pajak kapan saja ketika saya memiliki waktu luang.				
2	Dengan diterapkannya system e-filing, memudahkan saya dalam melakukan perhitungan pajak.				
3	Dengan diterapkannya system e-filing, mempermudah saya dalam melaksanakan kewajiban perpajakan.				
4	Dengan diterapkannya system e-filing saya dapat menyampaikan SPT dimanapun saya berada asal terhubung dengan internet.				
5	Sistem e-filing mudah untuk dipelajari bagi pemula (pengguna yang belum pernah menggunakan e-filing).				

Bagian B (Kesadaran Membayar Pajak)

No	PERTANYAAN	JAWABAN			
		STS	TS	S	SS
1	Saya menghitung, membayar dan melaporkan pajak penghasilan saya dengan sukarela				
2	Saya sadar, dengan membayar pajak akan memberikan manfaat pada saya				
3	Sebagai warga negara yang baik saya harus membayar pajak karena saya memiliki penghasilan sesuai kriteria kena pajak				
4	Membayar pajak penghasilan tepat dengan sesuai jumlah yang dibayar adalah kewajiban saya				
5	Saya membayar pajak tanpa paksaan dari pihak manapun				

Bagian C (Pengetahuan terhadap Perpajakan)

No	PERTANYAAN	JAWABAN			
		STS	TS	S	SS
1	Saya telah mengetahui ketentuan terkait kewajiban perpajakan yang berlaku.				
2	Saya memahami system perpajakan yang ada di Indonesia adalah self-assessment system (menghitung, memperhitungkan, menyetorkan dan melaporkan sendiri).				
3	NPWP berfungsi sebagai identitas dan tiap wajib pajak wajib memilikinya				
4	Saya melakukan perhitungan, menyetor dan melaporkan pajak terutang sendiri.				
5	Pajak bersifat memaksa sehingga apabila terjadi pelanggaran maka akan dikenakan sanksi.				

Bagian D (Sanksi Perpajakan)

No	PERTANYAAN	JAWABAN			
		STS	TS	S	SS
1	Sanksi pajak sangat diperlukan agar tercipta kedisiplinan wajib pajak dalam memenuhi kewajiban perpajakan.				
2	Pengenaan sanksi harus dilaksanakan dengan tegas kepada semua wajib pajak yang melakukan pelanggaran.				
3	Sanksi yang diberikan kepada wajib pajak harus sesuai dengan besar kecilnya pelanggaran yang sudah dilakukan.				
4	Dalam Undang-Undang perpajakan, bagi Wajib Pajak yang terlambat atau tidak membayar pajak dapat diberikan sanksi administrasi (denda) dan sanksi pidana (penjara).				
5	Sanksi pajak sangat diperlukan agar tercipta kedisiplinan wajib pajak dalam menjalankan kewajiban perpajakannya.				

Bagian E (Kualitas Pelayanan)

No	PERTANYAAN	JAWABAN			
		STS	TS	S	SS
1	Pegawai pajak memberikan pelayanan profesional.				
2	Pegawai pajak memberikan informasi yang dibutuhkan wajib pajak.				
3	Pegawai pajak menyampaikan informasi dengan bahasa yang mudah dimengerti.				
4	Sarana dan prasarana kantor pajak sudah memadai.				
5	Prosedur administrasi pelayanan pajak mudah dan tidak berbelit-belit.				

APPENDIX 2
The Result of Questionnaire

No	E-Filing Implementation						Taxpayer Awareness						Tax Knowledge					
	1	2	3	4	5	Total	1	2	3	4	5	Total	1	2	3	4	5	Total
1	3	3	3	3	3	15	3	3	3	3	3	15	3	3	3	3	3	15
2	3	4	4	4	3	18	3	2	3	3	3	14	3	4	4	3	2	16
3	3	2	3	3	2	13	3	2	2	3	2	12	3	2	2	2	2	11
4	3	3	3	3	2	14	3	3	3	4	4	17	3	3	4	3	4	17
5	3	3	3	3	3	15	3	3	3	3	3	15	3	3	3	3	3	15
6	4	4	4	4	3	19	3	4	3	3	4	17	3	3	4	4	2	16
7	3	3	3	3	3	15	3	3	3	3	3	15	2	3	3	3	3	14
8	4	4	4	4	2	18	4	3	3	3	3	16	3	2	4	3	2	14
9	3	3	3	4	3	16	3	3	3	3	4	16	4	4	4	4	4	20
10	3	3	3	3	3	15	3	3	3	3	3	15	3	3	3	3	3	15
11	3	3	3	3	3	15	3	3	3	3	3	15	3	3	3	3	3	15
12	3	3	3	3	3	15	3	4	3	3	3	16	3	3	3	3	3	15
13	4	4	4	3	3	18	4	4	3	4	3	18	3	4	4	3	4	18
14	3	4	3	4	3	17	3	4	4	3	4	18	4	4	3	4	4	19
15	4	4	4	4	3	19	3	4	4	4	4	19	4	3	4	4	2	17
16	3	3	3	3	3	15	3	4	3	3	3	16	3	3	3	3	3	15
17	4	4	3	3	3	17	3	3	3	3	4	16	3	3	4	3	4	17
18	3	3	3	3	3	15	3	4	3	3	3	16	3	3	4	3	3	16
19	3	4	3	3	3	16	3	3	3	2	3	14	3	3	3	3	3	15
20	3	3	3	3	3	15	3	4	3	3	3	16	3	3	4	3	3	16
21	4	3	3	2	3	15	3	3	3	3	3	15	3	3	3	3	3	15
22	3	3	3	2	3	14	2	3	3	3	3	14	4	3	3	3	3	16
23	4	3	3	3	4	17	3	3	3	4	3	16	3	3	3	2	3	14
24	3	3	3	3	3	15	3	3	3	3	3	15	3	2	3	3	3	14
25	3	3	3	3	3	15	4	3	3	3	3	16	3	3	3	3	3	15
26	3	3	3	3	3	15	3	3	3	4	3	16	3	3	4	4	3	17
27	3	3	3	3	3	15	3	4	3	4	3	17	3	3	4	3	3	16
28	4	4	4	4	3	19	3	3	3	3	3	15	3	3	4	3	3	16
29	4	4	4	4	4	20	3	4	4	3	3	17	3	3	3	3	3	15
30	4	3	3	3	3	16	3	4	4	4	3	18	3	3	3	3	4	16
31	3	4	3	4	4	18	3	4	4	4	3	18	4	3	4	3	4	18
32	4	3	3	3	3	16	3	4	4	4	3	18	4	3	3	3	3	16
33	3	3	3	3	4	16	4	4	3	4	4	19	3	3	3	4	3	16
34	3	3	3	3	3	15	3	3	3	3	3	15	3	3	3	3	3	15
35	4	4	4	3	3	18	3	3	3	3	2	14	3	2	3	3	3	14
36	3	3	3	3	2	14	2	3	3	3	3	14	3	3	3	3	3	15
37	3	4	3	3	3	16	3	3	3	4	3	16	3	3	3	3	3	15

No	E-Filing Implementation						Taxpayer Awareness						Tax Knowledge					
	1	2	3	4	5	Total	1	2	3	4	5	Total	1	2	3	4	5	Total
38	2	2	2	2	2	10	3	3	2	3	3	14	3	3	4	3	3	16
39	2	3	3	3	2	13	3	3	3	3	3	15	3	3	4	3	3	16
40	3	3	3	3	3	15	3	3	2	3	3	14	3	3	4	3	2	15
41	3	3	4	3	3	16	2	3	3	3	3	14	3	3	4	3	3	16
42	3	3	3	3	2	14	4	4	4	4	4	20	3	3	4	3	2	15
43	4	4	4	4	3	19	4	3	3	3	3	16	3	3	4	3	3	16
44	3	3	3	3	3	15	3	3	3	3	3	15	3	3	4	3	4	17
45	3	4	4	4	3	18	3	3	3	3	3	15	3	3	3	3	3	15
46	3	3	3	3	1	13	3	3	3	2	1	12	2	2	3	3	1	11
47	3	3	3	3	2	14	3	2	3	3	3	14	2	2	3	3	3	13
48	4	4	4	4	4	20	3	2	3	3	2	13	3	3	3	3	3	15
49	4	4	4	4	1	17	3	3	3	3	3	15	3	3	3	3	4	16
50	4	4	4	4	2	18	3	3	3	3	2	14	1	3	3	3	4	14
51	2	1	2	1	2	8	2	1	2	1	2	8	1	1	2	2	2	8
52	2	2	2	2	2	10	3	3	3	3	3	15	4	2	4	3	3	16
53	1	1	1	2	1	6	1	1	1	1	1	5	1	1	3	3	3	11
54	3	3	3	3	3	15	3	3	3	3	3	15	3	3	3	3	3	15
55	3	3	3	3	3	15	3	3	3	3	3	15	3	3	3	3	2	14
56	3	3	3	3	3	15	3	3	3	3	3	15	3	3	3	3	3	15
57	4	4	4	4	4	20	4	4	4	4	4	20	4	4	4	4	4	20
58	3	3	3	3	2	14	3	3	3	3	3	15	3	3	3	2	3	14
59	3	3	3	3	3	15	3	3	3	3	3	15	3	3	3	3	3	15
60	3	3	3	3	3	15	3	3	3	3	3	15	3	3	3	3	3	15

No	Tax Penalty						Service Quality						Tax Compliance					
	1	2	3	4	5	Total	1	2	3	4	5	Total	1	2	3	4	5	Total
1	3	3	3	3	3	15	3	3	3	3	3	15	4	3	3	3	2	15
2	3	3	4	3	3	16	4	3	3	3	3	16	3	3	3	3	2	14
3	2	2	2	2	2	10	2	2	2	3	2	11	3	3	3	3	3	15
4	4	3	3	3	3	16	3	3	3	3	3	15	3	4	3	3	2	15
5	2	3	2	2	3	12	3	3	3	2	2	13	3	3	3	3	3	15
6	3	3	3	3	3	15	3	3	3	3	3	15	4	3	3	3	2	15
7	3	3	3	3	3	15	3	3	3	3	3	15	4	3	3	3	2	15
8	4	3	3	3	3	16	3	3	3	3	3	15	4	4	4	4	3	19
9	4	4	4	4	4	20	4	3	3	3	3	16	3	3	3	3	2	14
10	3	3	3	3	3	15	3	3	3	3	3	15	3	3	3	3	3	15
11	3	4	4	3	4	18	3	2	3	2	2	12	3	3	3	3	2	14
12	3	3	3	3	3	15	3	3	3	3	3	15	4	3	3	3	3	16
13	4	4	4	3	4	19	4	4	4	4	4	20	3	3	3	4	2	15
14	4	3	4	4	3	18	3	3	3	4	3	16	3	3	4	3	2	15
15	4	4	4	4	4	20	3	3	3	3	3	15	3	3	3	4	3	16
16	4	3	4	3	4	18	3	3	3	3	3	15	3	3	3	3	2	14
17	4	4	3	4	4	19	3	3	3	3	3	15	4	3	4	3	3	17
18	4	3	3	3	3	16	3	3	3	3	3	15	3	4	3	3	2	15
19	4	3	3	3	4	17	3	3	3	3	3	15	3	3	3	3	3	15
20	3	3	3	3	3	15	3	3	3	3	3	15	4	3	3	3	2	15
21	4	3	3	3	3	16	4	4	4	4	3	19	3	3	3	3	3	15
22	3	3	3	3	3	15	4	4	3	3	2	16	3	3	3	3	2	14
23	3	3	4	3	3	16	4	4	4	4	3	19	3	3	3	3	3	15
24	3	3	3	3	3	15	3	3	3	3	3	15	3	3	3	3	2	14
25	3	3	4	4	3	17	4	4	4	4	3	19	3	3	3	3	3	15
26	4	3	4	3	4	18	3	3	3	3	3	15	3	2	3	3	2	13
27	3	4	4	4	3	18	3	4	4	3	3	17	3	3	3	3	3	15
28	4	4	4	3	3	18	3	3	3	3	3	15	3	3	3	3	2	14
29	4	3	4	4	4	19	3	4	3	3	3	16	3	3	3	3	3	15
30	3	3	3	3	4	16	3	3	3	3	2	14	4	3	4	4	2	17
31	4	4	4	4	4	20	4	3	4	3	3	17	4	4	4	4	3	19
32	3	3	4	3	3	16	3	3	3	3	3	15	3	4	3	3	2	15
33	4	3	3	3	3	16	3	3	4	3	3	16	4	3	3	3	3	16
34	4	4	4	4	4	20	3	3	4	3	3	16	4	4	3	4	2	17
35	3	3	3	3	3	15	3	3	3	2	3	14	4	3	4	3	3	17
36	3	3	3	3	4	16	3	3	3	3	3	15	3	3	3	3	2	14
37	3	3	3	3	3	15	3	4	3	4	3	17	4	3	3	3	3	16
38	3	3	3	3	3	15	2	3	3	3	3	14	3	3	3	3	2	14

No	Tax Penalty						Service Quality						Tax Compliance					
	1	2	3	4	5	Total	1	2	3	4	5	Total	1	2	3	4	5	Total
39	3	3	3	2	4	15	3	3	3	3	3	15	3	3	3	3	3	15
40	3	3	3	2	3	14	3	3	3	3	3	15	3	3	3	3	3	15
41	3	3	3	3	3	15	3	4	3	3	3	16	3	3	3	3	3	15
42	3	4	4	3	4	18	3	3	3	4	3	16	4	3	3	3	2	15
43	3	3	3	2	3	14	2	2	2	2	3	11	4	4	4	4	2	18
44	3	2	3	2	3	13	3	3	3	3	3	15	3	3	3	3	3	15
45	3	3	3	3	3	15	3	3	3	2	3	14	3	3	3	3	2	14
46	3	3	3	3	3	15	1	1	1	2	1	6	3	3	3	3	2	14
47	3	3	3	3	3	15	1	1	2	2	4	10	4	4	4	4	3	19
48	4	4	4	4	4	20	1	1	1	2	1	6	4	4	4	4	2	18
49	4	3	4	1	3	15	1	1	4	3	4	13	3	3	3	4	2	15
50	4	4	4	1	4	17	1	3	3	3	1	11	3	3	3	4	2	15
51	2	3	2	1	2	10	2	1	2	2	2	9	1	1	1	1	1	5
52	4	3	4	4	3	18	3	4	4	4	4	19	2	2	2	2	2	10
53	3	3	3	3	1	13	3	1	3	1	3	11	1	1	1	1	2	6
54	3	3	4	3	3	16	4	4	3	3	3	17	3	3	3	3	2	14
55	3	3	3	3	3	15	3	3	3	3	3	15	4	4	4	4	1	17
56	3	3	3	3	3	15	3	3	3	3	3	15	3	4	3	3	2	15
57	3	4	4	4	4	19	3	2	2	3	2	12	4	4	4	4	1	17
58	3	3	3	3	3	15	3	2	2	2	2	11	3	3	3	3	1	13
59	3	3	3	3	3	15	3	3	3	3	3	15	3	3	3	3	2	14
60	3	3	3	3	3	15	3	3	3	3	3	15	3	3	3	3	2	14

APPENDIX 3

The Result of Respondent Information

No	Name	Age	Gender	NPWP	Education	E-Filing Implementation	Independent Work
1	Crhristina	30-45 year	Female	Yes	S2	No	Lawyer
2	Said Noorachman	46-60 year	Male	Yes	S1	Yes	Notary Public
3	Triniken Tiyas Tirlin	30-45 year	Female	Yes	S2	No	Notary Public
4	Iriyanto	30-45 year	Male	Yes	S1	No	Doctor
5	Detkri Badhiron	30-45 year	Male	Yes	S2	Yes	Lawyer
6	Nela Anggun	30-45 year	Female	Yes	S1	No	Doctor
7	Angelina Putri	30-45 year	Female	Yes	S1	No	Doctor
8	Dian Evi	30-45 year	Female	Yes	S2	Yes	Doctor
9	Yenny Maria	30-45 year	Female	Yes	S2	No	Doctor
10	Lidya Noviana	30-45 year	Female	Yes	S1	No	Doctor
11	Hertanti Destika	30-45 year	Female	Yes	S1	No	Doctor
12	Diana Anggraini	30-45 year	Female	Yes	S2	No	Doctor
13	Edward Warma	30-45 year	Male	Yes	S1	Yes	Notary Public
14	Dessy Dwi	30-45 year	Female	Yes	S2	Yes	Doctor
15	Kartika Dewi	30-45 year	Female	Yes	S2	Yes	Lawyer
16	Dina Deviani	30-45 year	Female	Yes	S2	Yes	Doctor
17	Enny	30-45 year	Female	Yes	S3	Yes	Doctor

No	Name	Age	Gender	NPWP	Education	E-Filing Implementation	Independent Work
18	Suastuti Ningsih	30-45 year	Female	Yes	S2	Yes	Notary Public
19	Macarius Ariyanto	30-45 year	Male	Yes	S2	Yes	Notary Public
20	Darwin Dachlan	30-45 year	Male	Yes	S2	Yes	Notary Public
21	Budi Wandani	30-45 year	Male	Yes	S2	Yes	Lawyer
22	Prabata	30-45 year	Male	Yes	S1	Yes	Doctor
23	Woro Sutristiassiwi	46-60 year	Male	Yes	S1	Yes	Notary Public
24	Tri Agus	46-60 year	Male	Yes	S1	Yes	Notary Public
25	Wihastuti	46-60 year	Female	Yes	S1	No	Notary Public
26	Sumendro	46-60 year	Male	Yes	S1	Yes	Notary Public
27	Siti Rosida	30-45 year	Female	Yes	S1	Yes	Lawyer
28	Misnawati	30-45 year	Female	Yes	S1	Yes	Notary Public
29	Ardiyanto	30-45 year	Male	Yes	S2	Yes	Lawyer
30	Agung Prasetyo	30-45 year	Male	Yes	S2	No	Notary Public
31	Agus hanif	30-45 year	Male	Yes	S1	Yes	Notary Public
32	Wahyu Hidayat	30-45 year	Male	Yes	S1	Yes	Doctor
33	Fredi Setyawan	30-45 year	Male	Yes	S1	Yes	Doctor
34	Visofianit Kathrina	30-45 year	Female	Yes	S1	No	Doctor
35	Endang	30-45 year	Female	Yes	S3	Yes	Doctor
36	Fenti	30-45 year	Female	Yes	S2	Yes	Doctor
37	Suastuti Ningsih	30-45 year	Female	Yes	S1	Yes	Notary Public
38	Firdau Ibnu	30-45 year	Male	Yes	S1	No	Notary Public

No	Name	Age	Gender	NPWP	Education	E-Filing Implementation	Independent Work
39	Muhammad Arif	30-45 year	Male	Yes	S1	No	Notary Public
40	Dewi F	30-45 year	Female	Yes	S1	Yes	Notary Public
41	Kuncoro	30-45 year	Male	Yes	S2	Yes	Doctor
42	Handoko	30-45 year	Male	Yes	S2	No	Doctor
43	Estiningtyas Utami	30-45 year	Female	Yes	S2	Yes	Doctor
44	Tri Wahyun	30-45 year	Female	Yes	S1	No	Notary Public
45	Hendry Samin	30-45 year	Male	Yes	S2	Yes	Notary Public
46	Parningotan Tua	30-45 year	Male	Yes	S2	Yes	Lawyer
47	Supriyadi	30-45 year	Male	Yes	S2	Yes	Doctor
48	Dwi Prasetyo	46-60 year	Male	Yes	S3	Yes	Notary Public
49	Winahyu	46-60 year	Female	Yes	S3	Yes	Notary Public
50	Nuning Nugraha	30-45 year	Female	Yes	S1	Yes	Notary Public
51	Wandy Marseli	30-45 year	Male	Yes	S1	No	Lawyer
52	Sukiratnasari	30-45 year	Male	Yes	S2	No	Lawyer
53	Bima Heri	30-45 year	Male	Yes	S2	Yes	Lawyer
54	RuriyantiI Hasanah	30-45 year	Female	Yes	S2	Yes	Notary Public
55	Siti Nurlaksmiani	46-60 year	Female	Yes	S1	Yes	Notary Public
56	Ni Made Sundari	46-60 year	Female	Yes	S2	Yes	Notary Public
57	Saryanta	30-45 year	Male	Yes	S2	Yes	Lawyer
58	Dewi Karomah	30-45 year	Female	Yes	S1	Yes	Notaris
59	Iriyanto	46-60 year	Male	Yes	S1	Yes	Notary Public
60	Satiti Retno	46-60 year	Female	Yes	S2	Yes	Doctor

APPENDIX 4**The Result of Data Collection**

Explanation	Total	Percentage
Distributed questionnaire	70	100%
Unreturned questionnaire	10	17%
Incomplete questionnaire	0	0%
Sample of Research	60	83%

APPENDIX 5**The Respondents Characteristic Based on Age**

Age	Amount	Percentage
30 - 45 years old	49	81,7%
46 - 60 years old	11	18.3%
Total	60	100%

APPENDIX 6**The Respondents Characteristic Based on Education**

Education	Amount	Percentage
S1	28	46.7%
S2	28	46.7%
S3	4	6.7%
Total	60	100%

APPENDIX 7**The Respondents Characteristic Based on Gender**

Gender	Amount	Percentage
Male	29	48.3%
Female	31	51.7%
Total	60	100%

APPENDIX 8**Respondents Characteristic Based on E-filing Implementation**

Implementation	Amount	Percentage
Yes	42	70%
No	18	30%
Total	60	100%

APPENDIX 9**Respondents Characteristic Based on Type of Independent Work**

Independent Work	Amount	Percentage
Doctor	22	36.7%
Lawyer	11	18.3%
Notary Public	27	45%
Total	60	100%

APPENDIX 10

The Validity Test

Result of Validity Test E-Filing Implementation

Correlations

		EI1	EI2	EI3	EI4	EI5	EI
EI1	Pearson Correlation	1	.746**	.794**	.589**	.405**	.853**
	Sig. (2-tailed)		.000	.000	.000	.001	.000
	N	60	60	60	60	60	60
EI2	Pearson Correlation	.746**	1	.844**	.811**	.413**	.924**
	Sig. (2-tailed)	.000		.000	.000	.001	.000
	N	60	60	60	60	60	60
EI3	Pearson Correlation	.794**	.844**	1	.772**	.338**	.901**
	Sig. (2-tailed)	.000	.000		.000	.008	.000
	N	60	60	60	60	60	60
EI4	Pearson Correlation	.589**	.811**	.772**	1	.302*	.838**
	Sig. (2-tailed)	.000	.000	.000		.019	.000
	N	60	60	60	60	60	60
EI5	Pearson Correlation	.405**	.413**	.338**	.302*	1	.610**
	Sig. (2-tailed)	.001	.001	.008	.019		.000
	N	60	60	60	60	60	60
EI	Pearson Correlation	.853**	.924**	.901**	.838**	.610**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	60	60	60	60	60	60

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

Result of Validity Test Taxpayer Awareness

		Correlations					
		TA1	TA2	TA3	TA4	TA5	TA
TA1	Pearson Correlation	1	.491**	.451**	.542**	.441**	.706**
	Sig. (2-tailed)		.000	.000	.000	.000	.000
	N	60	60	60	60	60	60
TA2	Pearson Correlation	.491**	1	.711**	.657**	.575**	.865**
	Sig. (2-tailed)	.000		.000	.000	.000	.000
	N	60	60	60	60	60	60
TA3	Pearson Correlation	.451**	.711**	1	.626**	.534**	.818**
	Sig. (2-tailed)	.000	.000		.000	.000	.000
	N	60	60	60	60	60	60
TA4	Pearson Correlation	.542**	.657**	.626**	1	.588**	.851**
	Sig. (2-tailed)	.000	.000	.000		.000	.000
	N	60	60	60	60	60	60
TA5	Pearson Correlation	.441**	.575**	.534**	.588**	1	.786**
	Sig. (2-tailed)	.000	.000	.000	.000		.000
	N	60	60	60	60	60	60
TA	Pearson Correlation	.706**	.865**	.818**	.851**	.786**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	60	60	60	60	60	60

** . Correlation is significant at the 0.01 level (2-tailed).

Result of Validity Test Tax Knowledge

Correlations

		TK1	TK2	TK3	TK4	TK5	TK
TK1	Pearson Correlation	1	.564**	.365**	.383**	.213	.742**
	Sig. (2-tailed)		.000	.004	.003	.102	.000
	N	60	60	60	60	60	60
TK2	Pearson Correlation	.564**	1	.384**	.434**	.417**	.814**
	Sig. (2-tailed)	.000		.002	.001	.001	.000
	N	60	60	60	60	60	60
TK3	Pearson Correlation	.365**	.384**	1	.430**	.146	.653**
	Sig. (2-tailed)	.004	.002		.001	.266	.000
	N	60	60	60	60	60	60
TK4	Pearson Correlation	.383**	.434**	.430**	1	.186	.652**
	Sig. (2-tailed)	.003	.001	.001		.155	.000
	N	60	60	60	60	60	60
TK5	Pearson Correlation	.213	.417**	.146	.186	1	.600**
	Sig. (2-tailed)	.102	.001	.266	.155		.000
	N	60	60	60	60	60	60
TK	Pearson Correlation	.742**	.814**	.653**	.652**	.600**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	60	60	60	60	60	60

** . Correlation is significant at the 0.01 level (2-tailed).

Result of Validity Test Tax Penalty

Correlations

		TP1	TP2	TP3	TP4	TP5	TP
TP1	Pearson Correlation	1	.431**	.580**	.381**	.499**	.754**
	Sig. (2-tailed)		.001	.000	.003	.000	.000
	N	60	60	60	60	60	60
TP2	Pearson Correlation	.431**	1	.589**	.405**	.575**	.761**
	Sig. (2-tailed)	.001		.000	.001	.000	.000
	N	60	60	60	60	60	60
TP3	Pearson Correlation	.580**	.589**	1	.457**	.516**	.819**
	Sig. (2-tailed)	.000	.000		.000	.000	.000
	N	60	60	60	60	60	60
TP4	Pearson Correlation	.381**	.405**	.457**	1	.321*	.711**
	Sig. (2-tailed)	.003	.001	.000		.012	.000
	N	60	60	60	60	60	60
TP5	Pearson Correlation	.499**	.575**	.516**	.321*	1	.756**
	Sig. (2-tailed)	.000	.000	.000	.012		.000
	N	60	60	60	60	60	60
TP	Pearson Correlation	.754**	.761**	.819**	.711**	.756**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	60	60	60	60	60	60

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

Result of Validity Test Service Quality

		Correlations					
		SQ1	SQ2	SQ3	SQ4	SQ5	SQ
SQ1	Pearson Correlation	1	.712**	.572**	.438**	.340**	.796**
	Sig. (2-tailed)		.000	.000	.000	.008	.000
	N	60	60	60	60	60	60
SQ2	Pearson Correlation	.712**	1	.650**	.704**	.337**	.881**
	Sig. (2-tailed)	.000		.000	.000	.008	.000
	N	60	60	60	60	60	60
SQ3	Pearson Correlation	.572**	.650**	1	.569**	.605**	.850**
	Sig. (2-tailed)	.000	.000		.000	.000	.000
	N	60	60	60	60	60	60
SQ4	Pearson Correlation	.438**	.704**	.569**	1	.378**	.773**
	Sig. (2-tailed)	.000	.000	.000		.003	.000
	N	60	60	60	60	60	60
SQ5	Pearson Correlation	.340**	.337**	.605**	.378**	1	.646**
	Sig. (2-tailed)	.008	.008	.000	.003		.000
	N	60	60	60	60	60	60
SQ	Pearson Correlation	.796**	.881**	.850**	.773**	.646**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	60	60	60	60	60	60

** . Correlation is significant at the 0.01 level (2-tailed).

Result of Validity Test Tax Compliance

		Correlations					
		TC1	TC2	TC3	TC4	TC5	TC
TC1	Pearson Correlation	1	.678**	.803**	.709**	.168	.874**
	Sig. (2-tailed)		.000	.000	.000	.199	.000
	N	60	60	60	60	60	60
TC2	Pearson Correlation	.678**	1	.756**	.765**	.057	.842**
	Sig. (2-tailed)	.000		.000	.000	.664	.000
	N	60	60	60	60	60	60
TC3	Pearson Correlation	.803**	.756**	1	.804**	.160	.910**
	Sig. (2-tailed)	.000	.000		.000	.222	.000
	N	60	60	60	60	60	60
TC4	Pearson Correlation	.709**	.765**	.804**	1	.077	.867**
	Sig. (2-tailed)	.000	.000	.000		.558	.000
	N	60	60	60	60	60	60
TC5	Pearson Correlation	.168	.057	.160	.077	1	.374**
	Sig. (2-tailed)	.199	.664	.222	.558		.003
	N	60	60	60	60	60	60
TC	Pearson Correlation	.874**	.842**	.910**	.867**	.374**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.003	
	N	60	60	60	60	60	60

** . Correlation is significant at the 0.01 level (2-tailed).

APPENDIX 11

Analysis Result of Validity Test

Question	R count	R table	Explanation
EI1	0.853	0.254	Valid
EI2	0.924	0.254	Valid
EI3	0.902	0.254	Valid
EI4	0.838	0.254	Valid
EI5	0.610	0.254	Valid
TA1	0.706	0.254	Valid
TA2	0.865	0.254	Valid
TA3	0.818	0.254	Valid
TA4	0.851	0.254	Valid
TA5	0.786	0.254	Valid
TK1	0.742	0.254	Valid
TK2	0.814	0.254	Valid
TK3	0.653	0.254	Valid
TK4	0.653	0.254	Valid
TK5	0.600	0.254	Valid
TP1	0.754	0.254	Valid
TP2	0.761	0.254	Valid
TP3	0.819	0.254	Valid
TP4	0.711	0.254	Valid
TP5	0.756	0.254	Valid
SQ1	0.796	0.254	Valid
SQ2	0.881	0.254	Valid
SQ3	0.850	0.254	Valid
SQ4	0.773	0.254	Valid
SQ5	0.646	0.254	Valid
TC1	0.874	0.254	Valid
TC2	0.842	0.254	Valid
TC3	0.910	0.254	Valid
TC4	0.867	0.254	Valid
TC5	0.374	0.254	Valid

APPENDIX 12

The Reliability Test

The Reliability Test Result of E-filing Implementation

Reliability Statistics

Cronbach's Alpha	N of Items
.879	5

The Reliability Test Result of Taxpayer Awareness

Reliability Statistics

Cronbach's Alpha	N of Items
.864	5

The Reliability Test Result of Tax Knowledge

Reliability Statistics

Cronbach's Alpha	N of Items
.721	5

The Reliability Test Result of Tax Penalty

Reliability Statistics

Cronbach's Alpha	N of Items
.807	5

The Reliability Test Result of Service Quality

Cronbach's Alpha	N of Items
.849	5

The Reliability Test Result of Tax Compliance

Cronbach's Alpha	N of Items
.833	5

APPENDIX 13

Analysis Result of Reliability Test

Variable	Cronbach's Alpha	Explanation
E-Filing Implementation	0.879	Reliable
Taxpayer Awareness	0.864	Reliable
Tax Knowledge	0.721	Reliable
Tax Penalty	0.807	Reliable
Service Quality	0.849	Reliable
Tax Compliance	0.833	Reliable

APPENDIX 14

The Descriptive Statistical Analysis Result

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
E-Filing Implementation	60	6	20	15.48	2.633
Tax Awareness	60	5	20	15.30	2.367
Tax Knowledge	60	8	20	15.28	1.949
Tax Penalty	60	10	20	16.05	2.205
Service Quality	60	6	20	14.58	2.720
Tax Compliance	60	5	19	14.87	2.332
Valid N (listwise)	60				

APPENDIX 15

The Classical Assumption Test Result

Normality Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		60
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.52865437
Most Extreme Differences	Absolute	.083
	Positive	.083
	Negative	-.053
Test Statistic		.083
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Multi-collinearity Test Result

		Coefficients ^a						Collinearity Statistics	
		Unstandardized Coefficients		Standardized Coefficients					
Model		B	Std. Error	Beta	t	Sig.	Tolerance	VIF	
1	(Constant)	5.078	1.840		2.760	.008			
	E-Filing Implementation	.448	.108	.505	4.136	.000	.533	1.877	
	Tax Awareness	.437	.149	.443	2.925	.005	.346	2.889	
	Tax Knowledge	-.057	.175	-.048	-.326	.745	.372	2.686	
	Tax Penalty	-.073	.126	-.069	-.575	.567	.558	1.792	
	Service Quality	-.123	.093	-.143	-1.316	.194	.674	1.483	

a. Dependent Variable: Tax Compliance

Heteroscedasticity Test Result

		Coefficients ^a						Collinearity Statistics	
		Unstandardized Coefficients		Standardized Coefficients					
Model		B	Std. Error	Beta	t	Sig.	Tolerance	VIF	
1	(Constant)	2.743	1.085		2.529	.014			
	E-Filing Implementation	.004	.064	.012	.068	.946	.533	1.877	
	Tax Awareness	.011	.088	.025	.120	.905	.346	2.889	
	Tax Knowledge	-.210	.103	-.419	-2.038	.064	.372	2.686	
	Tax Penalty	.136	.074	.307	1.825	.074	.558	1.792	
	Service Quality	-.053	.055	-.148	-.969	.337	.674	1.483	

a. Dependent Variable: RES2

APPENDIX 16

The Multiple Regression Analysis Result

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.755 ^a	.570	.531	1.598

a. Predictors: (Constant), Service Quality, E-Filing Implementation, Tax Penalty, Tax Knowledge, Tax Awareness

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	183.063	5	36.613	14.340	.000 ^b
	Residual	137.870	54	2.553		
	Total	320.933	59			

a. Dependent Variable: Tax Compliance

b. Predictors: (Constant), Service Quality, E-Filing Implementation, Tax Penalty, Tax Knowledge, Tax Awareness

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.078	1.840		2.760	.008
	E-Filing Implementation	.448	.108	.505	4.136	.000
	Tax Awareness	.437	.149	.443	2.925	.005
	Tax Knowledge	-.057	.175	-.048	-.326	.745
	Tax Penalty	-.073	.126	-.069	-.575	.567
	Service Quality	-.123	.093	-.143	-1.316	.194

a. Dependent Variable: Tax Compliance