Analysis of the Impact of the Latest Use E-Form Policy for Individual Taxpayers (Experimental Study)

Yunia Amelia[(✉)], Weddie Andriyanto, and Kamadie Sumanda Syafis

Department of Accounting, University of Lampung, Bandar Lampung, Lampung, Indonesia
{yunia.amelia,weddie.andriyanto,kamadie.sumanda}@feb.unila.ac.id

Abstract. The digitalization era in 2021 and 2022 demands convenience so that the Directorate General of Taxes (DGT) transforms through the digitization of SPT which is contained in an electronic form (e-Form). E-Form must be used for all taxpayers who fall into the category of entrepreneurs and freelancers since March 1, 2022. This study will measure the level of convenience and understanding of taxpayers in using the latest e-Form, and analyze the impact of implementing the Annual SPT e-Form on mandatory compliance. MSME tax. The research method used is experimental. Hypothesis testing in this study is to use ANOVA (Analysis of Variance). The results of this research experiment indicate that WPOP has not been able to maximally fill out the e-Form before the socialization is carried out, indicated by the many errors in filling out the e-Form. So it is necessary to socialize for individual taxpayers and SMEs to provide understanding and regulations on tax procedures.

Keywords: e-Form · taxpayer · policy · latest

1 Introduction

Indonesia is a developing country where one of the largest sources of income is tax collection, both from State and Regional Taxes. Sources of state development financing from taxes play a role in improving people's welfare. In this regard, MSMEs also play an important role in the economic sector in Indonesia, especially as taxpayers in state treasury income. The Ministry of Cooperatives and SMEs noted that the number of MSMEs in 2022 was recorded at 66.5 million MSME actors, consisting of 65 million with the status of private ownership and 1.5 million with the status of company/corporate ownership.

The self-assessment system used in the taxation system in Indonesia requires taxpayers to properly self-report all income earned in a report called a tax return (SPT). The obligation to report the Annual SPT is obligatory for all taxpayers as long as they already have a TIN, regardless of income or not even a loss. According to Wardani and Erma Wati's research, tax socialization has a positive effect on tax knowledge [1]. Because with the socialization, taxpayers will know more, understand and be aware

of tax regulations and procedures, this makes taxpayers can carry out their tax obligations obediently. Likewise, MSME business actors who have WPOP must have an understanding of taxation.

The digitalization era in 2021 and 2022 demands convenience so that the Directorate General of Taxes (DGT) transforms through the digitization of SPT which is contained in an electronic form (e-Form). The E-Form must be used for all taxpayers who fall into the category of entrepreneurs and freelancers since March 1, 2022. Considering that it has just been implemented and how it impacts on taxpayer compliance and the impact on the level of understanding of taxpayers using the e-Form, the researcher considers there is an urgency that needs to be investigated further for the use of the e-Form in reporting the Annual SPT, especially for MSME actors. Considering that the mandatory use of e-Form has just been implemented in 2022 for entrepreneur taxpayers. This is one of the extraordinary breakthroughs carried out by the Directorate General of Taxes to improve tax reporting compliance.

The formulation of the research problems include: 1) How to measure the level of ease of use of the Annual SPT e-Form for MSME taxpayers? 2) How to analyze the impact of implementing the e-Form Annual SPT on MSME taxpayer compliance?; and 3) How to measure the understanding of MSME taxpayers regarding the latest regulations on the use of the Tax e-Form?

The expected benefits of this research are: 1) Measuring the level of ease of use of the Annual SPT e-Form for MSME taxpayers; analyze the impact of the implementation of the Annual SPT e-Form on MSME taxpayer compliance and measure the understanding of MSME taxpayers regarding the latest rules for the use of e-Tax Forms.

2   Theoretical Framework and Hypothesis Development

A. *Taxes and Taxpayers*

Law No. 28 of 2007 defines a tax as a mandatory contribution to the State owed by a natural or legal person, which is required by law and which contributes to the maximum prosperity of the State without direct compensation. Mandatory for the need for condition is secondhand. On the other hand, according to Mardiasmo, taxes are contributions paid to the state by citizens, contained in the national treasury, to enforce laws, and their enforcement can be carried out without remuneration [2]. Contributions are used by the state to make payments for public good. Next, Law No. 28 of 2007 defines a taxpayer as any natural or legal person, including taxpayers, taxpayers and tax collectors, who have tax rights and obligations in accordance with the provisions of tax laws and regulations. Taxpayers are expected to be aware of their obligations to pay and file taxes.

B. *E-Forms*

According to Rianty and Putri (2020), the notion of e-form is an electronic form in relation to the Annual SPT, which is the reporting of the Annual SPT in a way without being online (off-line) [3]. Meanwhile, according to the Directorate General of Taxes (DGT) on its official website, the e-form is an electronic SPT form in the form of a file

with an.xfld extension which can be filled out offline using the Form Viewer application provided by the Directorate General of Taxes. The Directorate General of Taxes (DGT) launched a new form of e-Filing reporting format, namely the PDF e-Form in 2021. This format provides a lot of convenience for taxpayers in filling out the Annual Personal Tax Return (SPT) because the old version of the e-form is mandatory Taxpayers must first download the Electronic SPT form that you want to fill out and open the form using the viewer, which not all computers have. The advantages of e-forms are:

- Documents downloaded by taxpayers in the form of.pdf;
- Opened using Adobe PDF Reader;
- Tokens can be sent via email and SMS OTP;
- Has a data import feature via csv for tabular data such as cut-off lists and others;
- There is NPTN and PBK validation when submitting;
- Openable on Mac.

C. *SPT and Submission*

According to Law No. 28 Year 2007, SPT (Annual Tax Return) is a notice of a tax year or part of a tax year. On the other hand, according to Minister of Finance Regulation No. 181/PMK.03/2007, tax returns (hereinafter referred to as SPT), is a letter used by taxpayers to report taxes, taxable and/or exempt, and/or calculation and/or payment of assets and liabilities, as provided for by tax laws and regulations. There are two types of SPTs: periodic SPTs and annual SPTs. SPT Masa is a tax period notice. Deadline for submission of notification under Sect. 3 of Law No. 28 Year 2007:

- For Periodic Tax Return, no later than 20 (twenty) days after the end of the Tax Period;
- For the Annual Income Tax Return of an individual Taxpayer, no later than 3 (three) months after the end of the Fiscal Year; or
- For Corporate Taxpayer's Annual Income Tax Return, no later than 4 (four) months after the end of the Fiscal Year

On the other hand, according to Article 28, Article 7, Paragraph 1 of the Act on Penalty Amounts for Non-Submission of SPT, The period for extending the filing of the tax return in accordance with (4) shall be subject to an administrative penalty of Rp.500,000.00 (Rp.500,000) for regular VAT return and Rp.100,000.00 (Rp.100,000) for regular VAT return. Eligible: Rp. IDR 1,000,000.00 (Million Rupiah) for annual income tax return of corporate taxpayers and IDR 100,000 (100,000 Rupiah) for annual income tax returns of individual taxpayers.

The imposition of administrative sanctions in the form of fines as referred to in paragraph (1) shall not be applied to:

- Individual Taxpayers who have passed away;
- Individual Taxpayers who are no longer conducting business activities or independent work;
- Individual Taxpayer with the status of a foreign citizen who no longer resides in Indonesia;

- Permanent Establishment which no longer conducts activities in Indonesia;
- Corporate Taxpayers who are no longer conducting business activities but have not been dissolved in accordance with the applicable provisions.

D. *Past Research*

Research conducted by Suwardi (2020) on the Effect of E-Form Use on Increasing Taxpayer Compliance resulted that the variable use of e-forms had a significant effect on taxpayer compliance, mediated e-form usage variables, e-form filling convenience variables, variables the usefulness of the e-form, as well as the socialization variable of the Directorate General of Taxes have a significant effect on taxpayer compliance [4]. Research conducted by Prakoso and Mildawati (2019), the result is that taxpayer compliance is not influenced by the application of the e-form variable perception of system usefulness because not all users feel the influence of the e-dorm system [5]. Then taxpayer compliance is significantly influenced by attitudes towards use and perceptions of ease of use because a good relationship will be created between the e-form and the user if the user gives an attitude that is easy to use on the e-form system and in a positive way.

According to a study by Ersania and Merkusiwati (2018) on the impact of the introduction of the e-tax system on the compliance level of individual taxpayers, KPP Pratama Denpasar Timur found that the introduction of It has been found to have a positive effect., e-Invoice will have a positive impact on compliance of individual taxpayers of KPP Pratama Denpasar Timur, implementation of e-Filling will have a positive impact on compliance of individual taxpayers of KPP Pratama Denpasar Timur, e-registration, Higher e-invoicing also improves e-filing compliance for taxpayers. A study on the impact of companies implementing an annual E-SPT, the level of taxpayer awareness and tax understanding of corporate taxpayers' compliance when reporting a company's annual income tax return found that The implementation of the next E-SPT was as follows: -SPT SPT by companies has a significant impact on compliance and taxpayer awareness [6]. Understanding taxation does not have a significant impact on taxpayer compliance.

The review of SPT Reporting in the Form of E-SPT by Taxpayers Registered at the Pangkalan Kerinci Pratama Tax Service Office Related to Taxpayer Compliance, resulted in the Taxpayer or Taxable Entrepreneur at KPP Pratama Pangkalan Kerinci reporting Period of VAT SPT in the form of e-SPT is not enough compared to those who submit VAT Period SPT in hardcopy [7]. The percentage of taxpayer compliance who reports VAT Period SPT electronically is very good as indicated by a compliance rate of 83.8% in 2009, amounting to 85.1% in 2010, and 88.35% in 2011. A high number because the three-year percentage is above 80%. The high level of taxpayer compliance is due to the supervisory role carried out by AR (Account Representative) starting to bear fruit even though there are still obstacles. According to research on the Effect of the E-Filling System, E-Spt and Tax Socialization on Taxpayer Compliance, it is found that (1) there is an effect of the e-filling system on taxpayer compliance with a significance value of less than 0.05, (2) there are the effect of e-SPT on taxpayer compliance with a significance value of less than 0.05, (3) there is an effect of tax socialization on taxpayer

compliance with a significance value of less than 0.05, and (4) the results of the F test to see the effect of the three independent variables simultaneously on the dependent variable shows that there is an effect of the three independent variables on the dependent variable with an F-count value greater than the F-table with a magnitude of effect of 64.7% [8].

According to the impact of technology use and tax administration system modernization on individual taxpayer compliance, we found that the modern tax administration system has a positive impact on individual taxpayer compliance. Government regulations supporting the use of technology reduce individual taxpayer compliance, modernization of organizational structure has no positive impact on individual taxpayer compliance, modernization of organizational strategy reduces individual taxpayer compliance good governance has a positive impact on individual taxpayer compliance, whistleblowing system has a positive impact on individual taxpayer Positive impact on compliance. A survey of e-filing, service quality, tax penalties, and individual taxpayer compliance found that the higher the utilization in e-filing application, the higher the quality of tax services and the more aggressive and fair it is applied. is shown. Tax penalties, higher degrees of compliance by individual taxpayers [9].

3   Research Methods

A. *Data Collection*

This research is a quantitative research conducted by collecting research data using laboratory experiments. This research uses purposive sampling method. The experimental subjects were individual taxpayers residing in Lampung Province which consisted of 30 people with their respective distributions in the KPP Area in Lampung Province. The experimental method carried out in this study placed the subject in two different places but still with the same experimental conditions and situations. Subjects were given the same opportunity to receive treatment.

B. *Experimental Design*

Subjects were randomly divided into two groups. While the experimental design used was a post-test only design between subjects to test the two groups that received different treatments, namely:

- Group 1 received treatment with form A
- Group 2 received treatment with form B.

Post-test only design between subject only tested the subject after being given treatment. Researchers observed the treatment in 2 experimental groups and compared the results. Manipulation checks were carried out on the independent variables in this study, namely forms with 2 categories, namely A and B. Researchers also made efforts by giving gift coupons to selected subjects to further internalize the subject. Prize coupons that are drawn only come from subjects who understand and understand the scenario well and complete all the answers requested so that they pass the manipulation check.

C. *Check Manipulation*

Manipulation checks are carried out to ensure that the actions given in the scenario are understood by the subject. When the subject received one form of incentive, the researcher then asked questions related to the contents or instructions of form A and form B. Subjects were asked to mark the selected answer. The action is said to be successful if the subject chooses an answer according to the contents or instructions on their respective forms. If the subject does not answer this question correctly, then the subject's job performance data is excluded in hypothesis testing (does not pass the manipulation check).

D. *Experimental Instruments and Procedures*

The experimental instrument that has been designed and discussed by the researcher in a Focus Group Discussion (FGD) is then carried out a pilot test on 10 individual taxpayers. The experimental procedure was carried out as follows:

- Subjects were divided into two groups into their respective classrooms.
- Research assistants distribute experimental/scenario materials that have been arranged sequentially and affixed with prize coupons.
- The researcher explained the experimental procedure.
- Researchers conducted training on filling out the latest e-form on one of the subject groups.
- Subjects were asked to turn one page at a time in sequence.
- At the end of the experiment, subjects were asked to fill in demographic data.
- Subjects were then invited to lunch and distributed transportation replacements and were told that the prize coupon draw would be announced three days after the experiment.

E. Data Analysis

Hypothesis testing in this study is to use ANOVA (Analysis of Variance). The test is carried out to find out whether the provision of e-forms with clear guidelines can provide convenience for taxpayers. The test is carried out by comparing the results of measuring the work performance of taxpayers in the group given form A with the group receiving form B. If the mean value of taxpayer performance in the group receiving form A is higher and significantly different than the group receiving form B, then this shows that the provision of clear guidelines can make it easier for taxpayers to use the latest e-forms (Fig. 1).

Search literature and | Planning and selecting the | Carry out testing
experimental | research design used. | and   perform
phenomena   and | | analysis.
identify problems.
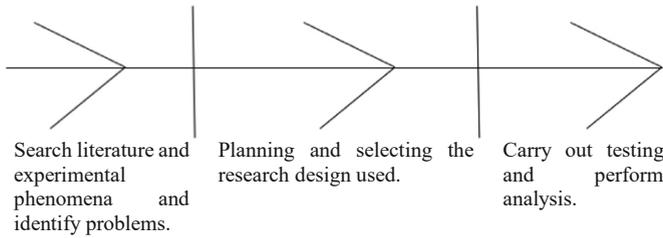
Fig. 1. Guidelines can make it easier for taxpayers to use the latest e-forms

Table 1. Different Test Independent Sample t-Test

Group Statistics					
Class Obyek	**N**	**Mean**	**Std Deviation**	**Std Error Mean**	
Score E-Form Class A	15	65.2083	19.68880	5.08363	
Class B	15	38.1657	10.56302	2.72736	

Independent Samples Test									
		F	**Sig**	**t**	*****	**Sig (2-table)**	**Mean Deference**	**Std Error Deference**	**Lower**	**Upper**
Score E-Form	Equal Variances Assumed	28.516	.000	4.687	28	.000	27.04167	5.76933	15.22534	38.85920
	Equal Variances Not Assumed			4.687	21.443	.000	27.04167	5.76933	15.05937	39.02397

4   Result and Discussion

A. *E-Form Assessment Data Description*

In the experiment entitled "Analysist of the Impact of the Latest e-Form Use Policy", one of the tests carried out is by provide case examples which are the done using the e-Form by the object experiment. Then, the completed e-Form is assesses to find out is there a significant difference between the objects that have received socialization (class A) and the objects that have not (class B).

1) *Different Test Independent Sample t-Test* (Table 1)

The basis for decision making in the Independent Sample t-Test is if Sig. (2-tailed) < 0.05 then there is a significant difference between the results of the e-Form filling in class A and class B. on the other hand, if Sig (2-tailed) > 0.05 then there is no significant difference in the results obtained between the two classes. Based on the data, the number obtained from Sig. (2-tailed) is 0.000, which indicates there is a significant difference between the score obtained by class A and class B in filling out the e-Form.

2) *Description of Scoring Results*

The significant difference between the grades of class A and class B is reflected in the average obtained by the two classes, where class A has an average score is 65.21 with the highest score is 87.5. While in class B, the average score is 40.42 and the highest score is 46.87. So, it can be concluded that the socialization of the use of the e-Form for the individual taxpayers needs to be done because based on the results of this experiment, the individual taxpayers have not been able to maximally fill out the e-Form before socializing the use of the e-Form.

3) *Method of Assessment of e-Form Work Score by Respondents*

The columns that must be filled in by the respondents consist of:

- Assets at the end of the year contained in form 1770 attachment IV (10 fields)
- Liabilities / Debts at the end of the year contained in form 1770 attachment IV (4 fields)
- Lottery prizes and wife's income from one employer contained in form 1770 attachment III (2 fields)
- Business circulation which is filled in other income subject to final and/or final tax PP 46/23 contained in form 1770 attachment III (12 fields)
- Circulation if business and income subject to final income tax and income that is not included in the tax object but is included in the business circulation contained in form 1770 attachment I (2 fields)
- Income is not subject to tax contained in the attachment of form 1770 (1 column entry).

From 32 entries, we determine the final score of the respondents using the formula:

$$Final\ score = \frac{100}{32}x\ the\ correct\ results$$

The difference in scores from class A and class B is quite significant, ehre class A has the highest score of 28 with an average of 20.87. Meanwhile, class B has the highest score of 15 with an average of 12.93.

4) *The Findings of the Experimental Results of the e-Form*
a) Gross Turnover Column

The significant difference from respondents who have socialized the reporting of SPT 1770 with e-Form can be seen in the monthly gross income for MSMEs from January-December in attachment III column PP 46/23. Almost all respondents who have not received socialization do not know if there is a column that must be clicked, so that the gross income table of contents column for 12 months is open and can only be filled. Because of this ignorance, almost all respondents in class B didn't fill in the gross turnover column as instructed. In contrast to class B, class A has a different problem,

they not filling in the address or filling in the correct address according to the question command.

b) *Family Member List*

The error that often occurs in this column is that the respondents are not careful to fill in the ID Number of each family member. An error that often occurs in the case of the 3rd child that does not have the ID Number listed in the question, so if there is empty data, the column is filled with (0) in a row. The respondents made a mistake by filling in the ID Number according to his own will. Of course, this ID n = Number filling error can also happen to other Individual Taxpayers and the effects need to be reviewed in the future.

c) *Asset Column*

In the question, it is said that individual taxpayers reportedly received a lottery prize of Rp300.000.000 Kijang Innova. Because the asset has become the property of the prize, individual taxpayers must add it to the property column of the SPT 1770 with the asset code 043-Cars. However, all respondents did not fill in this one assets because they were deceived by the question.

d) *Column of Wife's Income from One Employer*

Half of the respondents did not fill in the wife's income column from one employer in attachment III of the e-Form. It is stated in the question that taxpayer's wife is a civil servant who has a gross income of Rp 63.720.000 and have NPWP.

e) *SPT 1770 e-Form Attachment I*

In this column only one respondent answered correctly. Attachment I calculates the net income of taxpayer starting from the total gross income obtained from filling in Attachment III column PP 46/23 until fiscal adjustments. Respondents must fill in the gross income in column 1a (business circulation) and column 3a (income subject to Final Income Tax).

f) *Non-taxable Income (PTKP)*

From a total of 30 respondents, only four (4) respondents were correct. If according to the correct PTKP question, the owner of UD Cahaya is K/3 (married and three dependents).

B. *Questionnaire Data Description*

After the respondents fills out the e-Form based on the questions that have been distributed, the next stage in this research is filling out a questionnaire where in this

questionnaire there are three perception variables namely Ease, Compliance, and Understanding with each perception thare are 10 questions, where the number of experimental objects as many as 30 people. The questionnaire data processing uses the SPSS validity and reliability test to determine whether the data obtained is valid or not. As well as knowing the consistency of the measuring instrument, whether the measuring instrument used is reliable and remains consistent if the measurement is repeated. It is also necessary to note that the required quantity is R-table, so the questionnaire data is said to be reliable or consistent, and vice versa if Cronbanch's Alpha is 0.60.

1) *Ease Perception* (Table 2)

Based on the results of the validation data processing on SPSS, it is known that the value of Sig. (2-tailed) < R table or 0.000 < 0.05 and the Pearson Correlation or R-count value from the first to the tenth question > 0.361. That is, the questionnaire data on perceived ease can be said to be valid (Table 3).

Based on the data above, the Cronbanch Alpha value > R table or 0.876 > 0.361 so that the questionnaire data on the perceived convenience variable is said to be reliable or consistent. Likewise, when using the theory found by Wiratna Sujerweni, that the reliability criterion is Cronbach Alpha > 0.60, then the result is 0.876 > 0.60 which indicates that this data is reliable and consistent (Table 4).

Based on the results of the descriptive statistical test in the table above, it can be seen that the minimum value for the convenience variable is 2 contained in the COMPLIANCE question which is at number 3 and 4, this shows that of the 10 questions on the questionnaire, questions number 3 and 4 have a value smallest. While the maximum value on the compliance variable is 5, meaning the highest value contained in the compliance variable is 5. Then the average value obtained is 31.57, this shows that the average value of the compliance variable is 31.57% and the standard value The deviation obtained for the compliance variable is 4.651, which means that the value of the compliance variable has a deviation point also has a value of 4.651.

2) *Perception Understanding*

The purpose of filling out the questionnaire on perceptions of understanding is to find out and measure the level of understanding of WPOPs in reporting SPT using the E-Form and understanding of policies in individual tax reporting (Table 5).

Based on the results of the validation data processing on SPSS, it is known that the value of Sig.(2-tailed) < R-table or 0.000 < 0.05 and the Pearson Correlation or R-count value from the first to tenth questions on the perception of Compliance > 0.361, with the lowest correlation contained in question No. 9 of 0.379. That is, the questionnaire data on perceived ease can be said to be valid (Table 6).

Based on the data above, the Cronbach Alpha value > R table or 0.835 > 0.361 so that the questionnaire data on the perceived convenience variable is said to be reliable or consistent. Likewise, when using the theory found by Wiratna Sujerweni, that the reliability criterion is Cronbach Alpha > 0.60, then the result is 0.835 > 0.60 which indicates that this data is reliable and consistent (Table 7).

Table 2. Validity Test

		EASYNESS 1	EASYNESS 2	EASYNESS 3	EASYNESS 4	EASYNESS 5	EASYNESS 6	EASYNESS 7	EASYNESS 8	EASYNESS 9	EASYNESS 10	TOTAL EASYNESS
EASYNESS 1	Pearson Correlation	1	.595"	305	.549"	.501"	.539"	.564"	.419"	.140	.432"	.787"
	Sig (2-tailed)		.001	.100	.022	.001	.002	.001	.021	.461	.017	.000
	N	30	30	30	30	30	30	30	30	30	30	30
EASYNESS 2	Pearson Correlation	.596"	1	.713"	.528"	.522"	.356	.441"	.457	.149	.394	.720"
	Sig (2-tailed)	.001		.000	.003	.003	.053	.015	.011	.433	.036	.003
	N	30	30	30	30	30	30	30	30	30	30	30
EASYNESS 3	Pearson Correlation	.306	.713"	1	.621"	.409"	.429"	.345	.471	.365"	.357	.723
	Sig (2-tailed)	.100	000		.000	.025	.018	.062	.029	.036	.053	.003
	N	30	30	30	30	30	30	30	30	30	30	30
EASYNESS 4	Pearson Correlation	.549"	.528"	.604"	1	.604"	.505"	.344	.572"	.195	.481"	.786"
	Sig (2-tailed)	.002	.003	.000		.000	.004	.063	.001	.303	.007	.003
	N	30	30	30	30	30	30	30	30	30	30	30
EASYNESS 5	Pearson Correlation	.581"	.522"	.409"	.604"	1	.445"	.339	.639"	.092	.613"	.749"
	Sig (2-tailed)	.001	.003	.025	.000		.014	.006	.000	.629	.000	.003

(continued)

Table 2. (*continued*)

		EASYNESS 1	EASYNESS 2	EASYNESS 3	EASYNESS 4	EASYNESS 5	EASYNESS 6	EASYNESS 7	EASYNESS 8	EASYNESS 9	EASYNESS 10	TOTAL EASYNESS
	N	30	30	30	30	30	30	30	30	30	30	30
EASYNESS 5	*Pearson Correlation*	.539"	.356	.429"	.505"	.445"	1	.630"	.583"	.171	.508	.741"
	Sig (2-tailed)	.002	.063	.018	.004	.014		.002	.001	.367	.004	.003
	N	30	30	30	30	30	30	30	30	30	30	30
EASYNESS 7	*Pearson Correlation*	.564"	.441"	.345	.344	.339	.632"	1	.379"	.050	.478"	.649"
	Sig (2-tailed)	.001	.015	.062	.053	.000	.000		.039	.793	.008	.003
	N	30	30	30	30	30	30	30	30	30	30	30
EASYNESS 8	*Pearson Correlation*	.419"	.457"	.471"	.572"	.639"	.583	.379"	1	.302	.491"	.779"
	Sig (2-tailed)	.021	.011	.009	.001	.000	.001	.039		.106	.006	.003
	N	30	30	30	30	30	30	30	30	30	30	30
EASYNESS 9	*Pearson Correlation*	.143	.149	.395"	.195	.092	.171	.050	.302	1	.113	.383"
	Sig (2-tailed)	.461	.433	.036	.303	.629	.367	.793	.105		.553	.037
	N	30	30	30	30	30	30	30	30	30	30	30

(*continued*)

Table 2. (*continued*)

		EASYNESS 1	EASYNESS 2	EASYNESS 3	EASYNESS 4	EASYNESS 5	EASYNESS 6	EASYNESS 7	EASYNESS 8	EASYNESS 9	EASYNESS 10	TOTAL EASYNESS
EASYNESS 9	*Pearson Correlation*	.432	.384"	.357	.481	.631"	.508"	.478"	.491"	.113	1	.709
	Sig (2-tailed)	.017	.017	.053	.007	.000	.004	.000	.006	.553		.000
	N	30	30	30	30	30	30	30	30	30	30	30
KEMUDAHAN 10	*Pearson Correlation*	.787	.720"	.723"	.785"	.743"	.741"	.649	.779	.363"	.709"	1
	Sig (2-tailed)	.003	.003	.000	.000	.000	.000	.000	.000	.000	.000	
	N	30	30	30	30	30	30	30	30	30	30	30

[b] (Source: processed by SPSS, 2022)

Table 3. Reliability Test

	Scale Mean if ite scaled Deleted	Scale Variabe if item Deleted	Corrected Item Total Correction	Chronbach's Alpha if item Deleted
UNDERSTANDING 1	35.00	20.345	.629	.809
UNDERSTANDING 2	35.27	20.823	.625	.811
UNDERSTANDING 3	34.37	24.102	.312	.837
UNDERSTANDING 4	34.80	23.476	.297	.840
UNDERSTANDING 5	34.70	20.424	.556	.818
UNDERSTANDING 6	34.67	21.413	.607	.813
UNDERSTANDING 7	34.63	19.344	.723	.793
UNDERSTANDING **8**	35.53	20.740	.724	.803
UNDERSTANDING **9**	34.47	23.913	.251	.843
UNDERSTANDING **10**	35.07	21.237	.522	.821

[c](Source: processed by SPSS, 2022)

Table 4. Description of Value on Perceived Compliance

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
COMPLIANCE 1	30	1	5	3.97	,928
COMPLIANCE 2	30	1	5	3.83	,913
COMPLIANCE 3	30	2	5	3.87	,860
COMPLIANCE 4	30	2	5	4.13	,819
COMPLIANCE 5	30	3	5	4.17	,834
COMPLIANCE 6	30	1	5	2.40	1.163
[BODY 7	30	1	5	2.27	1.388
COMPLIANCE 8	30	1	4	1.73	,828
COMPLIANCE 9	30	1	4	2.13	,776
COMPLIANCE 10	30	1	5	3.07	,944
TOTAL COMPLIANCE	30	22	41	31.57	4,651
Valid N (listwise)	30				

Table 5. Validity Test

		UNDER STANDING 1	UNDER STANDING 2	UNDER STANDING 3	UNDER STANDING 4	UNDER STANDING 5	UNDER STANDING 6	UNDER STANDING 7	UNDER STANDING 8	UNDER STANDING 9	UNDER STANDING 10	TOTAL UNDER STANDING
UNDER STANDING 1	*Pearson Correlation*	1	627"	246	052	551	677	607	557	000	242	728
	Sig (2-tailed)		000	189	783	002	000	000	001	1000	198	000
	N	30	30	30	30	30	30	30	30	30	30	30
UNDER STANDING 2	*Pearson Correlation*	.027"	1	079	057	412	658	863	554	099	255	717
	Sig (2-tailed)	.030"		678	765	024	000	000	001	604	173	000
	N	30	30	30	30	30	30	30	30	30	30	30
UNDER STANDING 3	*Pearson Correlation*	246	079	1	327	019	088	202	126	483	452	410
	Sig (2-tailed)	189	578		078	921	722	162	508	007	012	024
	N	30	30	30	30	30	30	30	30	30	30	30
UNDER STANDING 4	*Pearson Correlation*	052	051	327	1	242	062	099	188	392	642	427
	Sig (2-tailed)	783	766	078		158	744	602	319	032	000	019
	N	30	30	30	30	30	30	30	30	30	30	30
UNDER STANDING 5	*Pearson Correlation*	551"	412	019	242	1	554	488	641	851	240	679
	Sig (2-tailed)	032	024	921	198		002	006	000	791	201	000

Table 5. (*continued*)

		UNDER STANDING 1	UNDER STANDING 2	UNDER STANDING 3	UNDER STANDING 4	UNDER STANDING 5	UNDER STANDING 6	UNDER STANDING 7	UNDER STANDING 8	UNDER STANDING 9	UNDER STANDING 10	TOTAL UNDER STANDING
UNDER STANDING 5	*N*	30	30	30	30	30	30	30	30	30	30	30
	Pearson Correlation	677**	658	058	062	554	1	683	583	043	142	695
	Sig (2-tailed)	000	000	722	744	002		000	001	820	455	000
UNDER STANDING 7	*N*	30	30	30	30	30	30	30	30	30	30	30
	Pearson Correlation	607**	663	252	099	488	683	1	641	173	345	604
	Sig (2-tailed)	000	000	162	602	006	000		000	361	052	000
UNDER STANDING 8	*N*	30	30	30	30	30	30	30	30	30	30	30
	Pearson Correlation	557**	554	126	108	641	583	641	1	153	437	789
	Sig (2-tailed)	001	001	508	319	000	001	000		420	016	000
UNDER STANDING 9	*N*	30	30	30	30	30	30	30	30	30	30	30
	Pearson Correlation	000	099	483	392	051	043	173	153	1	372	379
	Sig (2-tailed)	1.000	504	007	032	791	820	361	420		043	039

Table 5. (*continued*)

		UNDER STANDING 1	UNDER STANDING 2	UNDER STANDING 3	UNDER STANDING 4	UNDER STANDING 5	UNDER STANDING 6	UNDER STANDING 7	UNDER STANDING 8	UNDER STANDING 9	UNDER STANDING 10	TOTAL UNDER STANDING
	N	30	30	30	30	30	30	30	30	30	30	30
UNDER STANDING 9	*Pearson Correlation*	242	255	452	542	240	142	345	437	372	1	640
	Sig (2-tailed)	199	173	012	000	201	455	055	052	016	043	000
	N	30	30	30	30	30	30	30	30	30	30	30
UNDER STANDING 10	*Pearson Correlation*	728	717	410	427	679	695	804	789	379	640	1
	Sig (2-tailed)	000	000	024	019	000	000	000	000	039	000	
	N	30	30	30	30	30	30	30	30	30	30	30

[d] (Data Source: Processed by SPSS, 2022)

Table 6. Reliability Test

Case Processing Summary		N	%
	Valid	30	100.0
Cases	*Exeludate*	0	0
	Total	30	100.0

Reliability Statistic

Cronbach's Alpha	N of Thems
636	10

	Scale Mean if item scaled Deleted	Scale Variabe if item Deleted	Corrected Item Total Correction	Chronbach's Alpha if item Deleted
OBEDIENCE 1	27.40	17.559	.413	.597
OBEDIENCE 2	27.73	19.168	.204	.631
OBEDIENCE 3	27.70	18.976	.256	.620
OBEDIENCE 4	27.43	19.013	.273	.617
OBEDIENCE 5	27.40	19.352	.216	.627
OBEDIENCE 6	29.17	16.213	.435	.576
OBEDIENCE 7	29.30	17.567	.181	.656
OBEDIENCE 8	29.83	17.247	.538	.568
OBEDIENCE 9	29.43	19.082	.288	.615
OBEDIENCE 10	28.50	18.121	.326	.606

[e.] (Data source: Processed by SPSS, 2022)

Table 7. Description of Value in Perception Understanding

Descriptive Statistics					
	N	Minimum	Maximum	mean	Std. Deviation
COMPLIANCE 1	30	1	5	3.80	,887
COMPLIANCE 2	30	1	5	3.53	,819
COMPLIANCE 3	30	3	5	4.43	,568
COMPLIANCE 4	30	2	5	4.00	,743
COMPLIANCE 5	30	1	5	4.10	,960
COMPLIANCE 6	30	1	5	3.83	,747
[BODY 7	30	1	5	3.77	,935
COMPLIANCE 8	30	1	5	3.27	,740
COMPLIANCE 9	30	2	5	4.33	,711
COMPLIANCE 10	30	2	5	3.73	,868
TOTAL COMPLIANCE	30	26	50	38,80	5.115
Valid N (listwise)	30				

Based on the results of the descriptive statistical test in the Table 7, it can be seen that the minimum value for the convenience variable is 1 which is contained in the Perception of Understanding questions which are at numbers 1, 2, 5, 6, 7 and 8, this shows that of the 10 questions on questionnaire, questions number 1, 2, 5, 6, 7 and 8 have the smallest value. While the maximum value on the understanding variable is 5, meaning that the highest value contained in the understanding variable is 5. Then the

average value obtained is 38.80, this shows that the average value of the understanding variable is 38.80% and the standard value The deviation obtained for the understanding variable is 5.115, which means the value of the understanding variable has a deviation point also has a value of 5.115.

5   Conclusions and Recommendations

This study tested through experiments on the digitization of SPT which was loaded in the form of an e-Form in annual SPT reporting, especially for MSME actors. By analyzing the level of convenience of e-Form users for MSME taxpayers, the impact of implementing the annual SPT e-Form on MSME taxpayer compliance and measuring the understanding of MSME taxpayers regarding the latest rules from tax e-Form users using experiments and analyzed using ANOVA (analysis of variance). Based on the results of the research that has been described in the previous chapter, the conclusions from the results of this study. The results of experimental testing where the socialization of e-Form users for individual taxpayers and MSME actors still needs to be done stating that the results show that WPOP has not been able to maximally fill out the e-Form before socialization is carried out, it can be seen that there are still many errors in filling out the e-Form. Column or lack of understanding in filling in the parts that must be filled in. So that this socialization has a significant effect on the understanding and regulations of taxation procedures so that the owners of WPOP MSME taxpayers can take full advantage.

1) Based on the research results, there are several suggestions that can be submitted to further research related to this field or material, namely:
2) Knowledge and appropriate use of Tax Digitization need to be continuously improved as an effort to improve MSME performance in tax reporting.
3) SMEs business actors to always take the initiative to find out related to the use of tax digitization which can make it easier for you to fill in tax amounts.

References

1. Tambun, S., Sitorus, R., & Atmojo, S. (2020). Pengaruh Digitalisasi Layanan Pajak Dan Cooperative Compliance Terhadap Upaya Pencegahan Tax avoidance Dimoderasi Kebijakan Fiskal Di Masa Pandemi Covid 19. Media Akuntansi Perpajakan Fakultas Ekonomi dan Bisns Universitas 17 Agustus 1945 Jakarta ISSN(P):2355–9993 (E): 2527–953X
2. Indrawan, R., Binekas, B. (2018). Pemahaman Pajak dan Pengetahuan Pajak Terhadap Kepatuhan Wajib Pajak UKM. Jurnal Riset & Keuangan 6(3), 2018, 419–428
3. Rianty, M., & Putri, N. K. (2020). Minat, Kebermanfaatan, Dan Kemudahan E-Form Terhadap Tingkat Kepatuhan Pelaporan Spt Pelaku Umkm Yang Bermitra Dengan Gojek. Bilancia: Jurnal Ilmiah Akuntansi, 4(4), 343–358.
4. Suwardi. (2020). Pengaruh Penggunaan E-Form Terhadap Peningkatan Kepatuhan Wajib Pajak. Simposium Nasional Keuangan Negara, 2(1), 654–676. Retrieved from https://jurnal.bppk.kemenkeu.go.id/snkn/article/view/574

5. Prakoso, B. D., & Mildawati, T. (2019). Pengaruh E-Form Perpajakan Terhadap Kepatuhan Wajib Pajak Pribadi Pada (KPP) Surabaya Sukomanunggal. Jurnal Ilmu dan Riset Akuntansi (JIRA), 8(8).
6. Ersania, G. A. R., & Merkusiwati, N. K. L. A. (2018). Pengaruh Penerapan E-System Perpajakan Terhadap Tingkat Kepatuhan Wajib Pajak Orang Pribadi. E-Jurnal Akuntansi, 22(3), 1882-1908.
7. https://pajak.go.id/id/undang-undang-nomor-28-tahun-2007
8. http://repository.uin-suska.ac.id/9531/1/2012_201209ADP.pdf
9. https://journal.universitassuryadarma.ac.id/index.php/jbau/article/download/702/686