

## **Modernization of Tax Administration, Human Integrity and Taxpayer Compliance in East Preanger**

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### **ABSTRACT**

East Preanger is one of the regions in Indonesia that has a high economic potential. The potential economic in East Preanger based on knowledge and culture. Unfortunately, awareness of paying taxes still a serious spotlight. Tax revenue at the maximum level can be realized if people obey on their tax obligations. Some of the factors that cause low taxpayer compliance are the existence of public dissatisfaction with public services, uneven infrastructure development, and the many corruption cases committed by unscrupulous officials. This research is an associative study, which aims to determine the influence of tax modernization and human integrity on taxpayer compliance. Sampling technique using accidental sampling with the number of respondents 61 individual taxpayers scattered in the East Prianger. The results showed that tax modernization had no effect on taxpayer compliance, while human integrity had an effect on taxpayer compliance. This research is important because it's able to explain the factors that affect taxpayer compliance. The novelty in this study is focusing on human integrity on tax compliance, especially in the East Preanger region. This study also provides ideas about solutions that must be taken by the government and society to increase tax revenue, especially in the East Prianger.

**Keywords:** Human Integrity, Modernization of Tax Administration, Tax Compliance H24 Personal Income, Other Nonbusiness Taxes and Subsidies

**JEL Classification Codes:** H20, H25, H29

### **INTRODUCTION**

Taxes are the backbone of national development. Tax is a highest percentage source of state income. Taxes are used for finance spending and construction of public facilities. The fact is that the value of realized taxation in Indonesia from year to year has not yet reached the target. Indonesia's tax ratio in 2020 only reached 11.6% where this has decreased from the previous year 2019 which reached 12.2% (Kemenkeu, 2020). This condition supports data from the Organization of Economic Co-operation and Development (OECD) which notes that Indonesia's tax ratio in 2018 is the lowest of the 21 jurisdictions in Asia Pacific (Wildan, 2020). Indonesia is a country that has great economic potential opportunities. the indication is marked by the large number of micros, small and medium enterprises (MSMEs) in Indonesia. Micro, Small and Medium Enterprises (MSMEs) in Indonesia have a great contribution to the economy. MSMEs have proven their resilience to the economic crisis that has hit Indonesia. when the economic crisis hit Indonesia, it turned out that MSMEs did not become bankrupt, but their role remained the driving force of the economy during the crisis (Rizky, 2019). Bank Indonesia classifies MSMEs from a business perspective into four groups, namely: 1) MSMEs in the informal sector, such as street vendors. 2) MSMEs with the ability to be craftsmen but lack the entrepreneurial spirit to develop their business. 2) Dynamic Small Business is a group of MSMEs capable of entrepreneurship by establishing cooperation (accepting subcontract work) and exports. 3) Fast Moving Enterprise is an MSME that has competent entrepreneurship and is ready to turn into a big business (Ardila, Zurriah , & Suryani, 2019). East Prianger is one of the regions in Indonesia that has a high economic potential.

this region has economic potential based on knowledge and culture. East Preanger covers areas of Sumedang, Garut, Tasikmalaya, Ciamis and Banjar. The majority of people in Priangan are involved in Micro, Small and Medium Enterprises (MSMEs). East Prianger is an area with a large potential for tax revenue, but the public's understanding of the importance paying taxes still relatively low. Unfortunately, the awareness of taxpayers in the Priangan Timur region is still a serious concern. for example, in the city of Banjar. According to the head of KP2KP, the awareness of Banjar residents to obey taxes is still low (Herdi, 2019), Likewise with other regions, the mayor of Tasikmalaya explained that the tax contribution in Tasikmalaya is still relatively low. Business actors in the city of Tasikmalaya still have not fulfilled their tax obligations optimally, therefore the city of Tasikmalaya still has a high dependence on the central government and the provincial government (Anshari, 2019).

Tax revenue at the maximum level can be realized if people obey taxes. Tax compliance is defined as the taxpayer's actions in fulfilling his tax obligations in accordance with the prevailing tax laws and regulations (Rahayu, 2010). Minister of Finance Decree No.74 / PMK.03 / 2012 explains that the taxpayer compliance criteria are as follows: (1) on time in submitting the Tax Return; (2) do not have tax arrears for all types of taxes, except for the tax arrears that have obtained a license to pay taxes in installments or postpone. (3) The financial report is audited by a public accountant or government financial supervisory institution with an unqualified opinion for 3 (three) consecutive years. (4) Never been sentenced for committing a criminal offense in the field of taxation within the last 5 (five) years. Many factors cause low taxpayer compliance, including the lack of knowledge of taxpayers, public distrust and dissatisfaction with public services, uneven infrastructure development, and the number of corruption cases committed by unscrupulous officials (Saeroji, 2019).

In order to increase tax revenue and taxpayer compliance, one of the government's efforts is to realize modernization of tax administration. Tax reform is a change in the taxation system, improving regulations, and increasing the tax base. Tax reform has been implemented by the government since 1983 in the form of a change in the tax collection system into a self-assessment system. This system gives confidence to taxpayers to calculate, pay and report their own taxes. Currently, taxes have taken advantage of digitalization. payment and tax reporting can be accessed online. The existence of tax modernization should make it easier for people to obey taxes. Another anticipation made by the government is to continue collect local taxes door to door, usually this is used for taxpayers who live in villages whose areas are not covered by the internet network. Besides that, the government also simplifies the tax bureaucracy and develops a tax administration system based on digital technology (Mayasari & Narsa, 2020), this condition in line with research by (Nurlis & Ariyani, 2020) which states that the modernization of tax administration affects taxpayer compliance. the taxation system reform towards a better direction can increase taxpayer compliance, but contrary to research by (Damayanti & Amah, 2018) which states that the modernization of tax administration has no effect on taxpayer compliance.

The decision to fulfill tax obligations properly and on time depends on the taxpayer itself. Integrity is about the overall values of honesty, balance, giving back, dedication, credibility and various matters of dedication to human values in life. Integrity is a firm personal commitment to ethical ideological principles and is part of the self-concept that is displayed through their behavior. Integrity requires a person to be honest and transparent, brave, wise and responsible. The higher the level of integrity, the less cheating on someone. The implementation of integrity will have a positive impact on creating taxpayer compliance (Anggara & Suprasto, 2020). Taxpayer integrity can be measured through being brave, honest, wise and responsible in complying with all applicable laws and regulations (Prawirasuta & Setiawan , 2016). Integrity is an important factor that exists in humans to fulfill an obligation, one of which is taxation. If taxpayers are aware of the important role of

taxes in development, they will automatically fulfill their tax obligations without feeling forced. Integrity creates a sense of social responsibility on taxpayers, integrity creates a mindset that taxpayers feel the need to fulfill their tax obligations because it involves the interests of the wider community. Integrity creates compliance with taxpayers to pay taxes on time on the basis of self-initiative and report their tax obligations voluntarily (Mitu, 2020).

This study aims to examine the effect of modernization of tax administration and human integrity on individual taxpayer compliance in the East Preanger. Many researchers have conducted studies on the effect of modernization of taxpayer compliance administration such as (Purba, Sarpingah, & Nugroho, 2020); (Aswati, Mas'ud, & Nudi, 2018); (Nurlis & Ariyani, 2020) and (Susilawati & Budiarta, 2013). The novelty in this research is to make human integrity a new focus in tax compliance. The factors that influence taxpayer compliance are not only external factors but also internal factors. Integrity is an important internal factor that must be owned by taxpayers in order to have responsibility and ultimately comply with tax obligations. This research also focused on the compliance of individual taxpayers in the East Preanger, where this region is an area that has the largest Micro, Small and Medium Enterprises (MSMEs) sector in West Java. This research is important because it is able to measure how much the influence of modernization of tax administration in receiving tax revenue and able to assess how much taxpayer compliance in the East Preanger. This research is also able to provide recommendations to government and taxpayers regarding efforts to increase taxpayer compliance in the East Preanger region.

## **Framework of Theoretical and Hypotheses**

### **The Effect Modernization of Tax Administration on Taxpayer Compliance**

Tax is a public contribution to the state which functions to finance state expenditures such as infrastructure development, state defense and security, food subsidies, and other developments. Taxes have a very important role in the progress of the nation and state; therefore, taxpayer compliance is the main factor that supports regional tax revenues. Service quality is essential in creating a tax-compliant society. Good service quality is able to increase public trust and satisfaction, which ultimately leads to the realization of the maximum tax value. In order to increase the amount of tax revenue, the government continues to make improvements in the existing taxation system, one of which is through tax modernization. Some of the objectives of tax modernization are, first, to optimize revenue based on a database, minimize tax group, and fiscal stimulus. Second, namely increasing taxpayer awareness and compliance. Third is administrative efficiency as well as forming a good image and trust from the community to achieve a society that has professional human resources. Modernization of tax administration provides convenience for taxpayers to fulfill their tax obligations on time. Continuous technological developments provide easy access for taxpayers to pay their taxes anytime and anywhere. The current form of tax modernization is the form of E-Filing, E-Billing and E-SPT, this application provides taxpayer to paying tax with easy access. the existence of this convenience should be able to increase taxpayer compliance and increase tax revenue for the region. Research (Maria, 2013) states that tax modernization can increase taxpayer compliance. Therefore, the better utilization implementation of tax administration modernization able to increase taxpayer compliance. research by (Pernamasari & Rahmawati, 2021) states that administrative modernization has an effect on taxpayer compliance. modernization of taxation creates a more effective process. the existence of a new position called account representative, has provided convenience for taxpayers in fulfilling their obligations. Modernization also encourages fairness and honesty of the tax apparatus in the implementation of tax regulations, this can foster public confidence in paying taxes and make people believe that their tax obligations will not be misused.

**H<sub>1</sub> : Tax modernization affects to taxpayer compliance.**

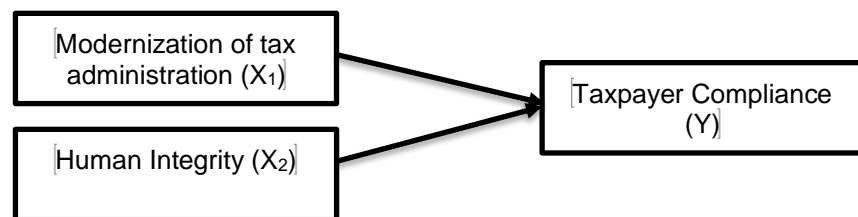
### **The Effect Human Integrity on Taxpayer Compliance**

Integrity is defined as an element of character that underlies the emergence of professional recognition. The integrity of the taxpayer includes a brave, honest and responsible attitude in complying with all applicable tax laws and regulations. Several indicators of Integrity (1) are brave, courage is closely related to starting. Taxpayers must have the courage to start paying their taxes. (2) be honest, in this case the taxpayer must honestly report all assets that have not been included in the asset statement (SPH) or annual notification letter (SPT), and (3) be responsible, the taxpayer is responsible for the obligation to pay taxes as the reflection of state obligations in the field of taxation lies with members of the community themselves to fulfill their tax obligations (Khotimah Nurul, Jamali & Amin, 2018). Integrity is reflected in the brave, honest, wise and responsible attitude of taxpayers in paying taxes owed and reporting tax returns (SPT). Integrity is not only important for taxpayers, but also important for tax officials. The integrity of the tax apparatus is manifested in sincerity and honesty in serving and flexibility in terms of service time to taxpayers. The integrity index of the tax apparatus has an important role in increasing the state's tax ratio, which is still relatively low. integrity creates a good personal culture and prevents the occurrence of fraudulent acts or tax absenteeism (Aprilia & Adhivinna, 2021) attitude of taxpayer integrity can motivate themselves to fulfill tax obligations. Integrity creates confidence for taxpayers and leads them to wise behavior in making decisions related to taxation and behaving in accordance with applicable tax regulations. This condition is supported by research (Prawirasuta & Setiawan, 2016) which states that integrity has a positive effect on taxpayer compliance.

**H<sub>2</sub>: Human integrity affects to taxpayer compliance.**

Based on the framework that has been discussed, the research model formed in this study is presented in Figure 1 as follows

**Figure 1. Research Model**



### **RESEARCH METHOD**

#### **Research Object**

The object of this research is the modernization of taxation, human integrity, and taxpayer compliance. The subjects in this research are individual taxpayers who are registered at the Primary Tax Office (KPP) in the East Preanger, which includes KPP Pratama Sumedang, KPP Pratama Garut, KPP Pratama Tasikmalaya and KPP Pratama Ciamis.

#### **Data Source and Data Collections**

Types of data used in this study use primary data. Data obtained directly from the object of research. Collecting data in this study by distributing questionnaires randomly to respondents in the form of individual taxpayers in the East Prianger.

#### **Design and Research Method**

This research is an associative research using a survey approach. The method used in this research is quantitative method by examining the effect of tax modernization and human integrity on taxpayer compliance. The statistical test used is multiple regression analysis. Regression analysis was calculated using the SPSS version 25.0. The stages of the analysis test in this study are as follows:

### 1. Data Quality Test

The data quality test in this study consisted of validity and reliability tests. The validity test is a measure that shows the level of reliability or validity of a measuring instrument. The validity test in this study uses the Confirmatory Factor Analysis (CFA) method. Questionnaire items are declared valid if the KMO value  $> 0.05$  and the sig value  $< 0.05$ . Reliability test with regard to the degree of consistency and stability of data or findings (Sugiyono, 2016). The reliability test in this study used the Cronbach Alpha testing method. Questionnaire items were declared reliable (feasible) if Cronbach's alpha  $> 0.60$  and said to be unreliable if Cronbach's  $< 0.60$

### 2. Multiple Regression Analysis

This research consists of two independent variables and one dependent variable, therefore the testing technique in this study uses multiple regression analysis. The objective to be achieved from this test is to determine the influence of tax modernization and human integrity on taxpayer compliance.

### 3. Hypothesis Testing – T Test

Hypothesis testing in this research uses partial hypothesis testing (t-test). the degree of confidence used is 95%. The rules for making decisions in partial hypothesis testing are as follows:

- a.  $H_0$  is accepted if  $\text{Sig-t} > 0.05$ . This means that the independent variable partially has no effect on the dependent variable
- b.  $H_a$  is accepted if  $\text{Sig-t} \leq 0.05$ . This means that the independent variable partially affects the dependent variable

### 4. Coefficient of Determination

The coefficient of determination is the square and the correlation value ( $r^2$ ). This analysis is used to determine the magnitude of the influence of the independent variables the dependent variable.

## Population and Sampling Techniques

The target population in this study were all individual taxpayers registered in the East Prianger area including primary tax office (KPP) Sumedang, Garut, Tasikmalaya and Ciamis. The sampling technique in this research using non-probability sampling. Sampling technique using incidental sampling. Incidental sampling is a sampling technique based on chance, which means that any taxpayer in the East Prianger area who accidentally/incidentally meets the researcher will be used as a sample, as long as the person to meet is suitable as a data source (Sugiyono, 2016). The data in this study are primary data. The research data collection was carried out by distributing questionnaires to 61 individual taxpayers registered at the KPP in the East Prianger region.

## RESULTS AND DISCUSSION

### Results

#### Validity Test – Modernization Tax Administration

The results of the validity test of the tax administration modernization variable can be seen in Table 1 below

**Table 1. Validity Test Modernization Tax Administration**

KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.844
Bartlett's Test of Sphericity	Approx. Chi-Square	440.027
	df	78
	Sig.	.000

The Kaiser-Meyer-Olkin Measure value in table 1 is  $0.844 > 0.05$  with a significance value of  $0.000 < 0.05$ . This means that the tax administration modernization variable passes the validity test.

#### **Validity test – Human Integrity**

The results of the validity test of the human integrity variable can be seen in Table 2 below

**Table 2. Validity Test Human Integrity**

<b>KMO and Bartlett's Test</b>		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.816
Bartlett's Test of Sphericity	Approx. Chi-Square	165.605
	df	6
	Sig.	.000

The Kaiser-Meyer-Olkin Measure value in table 2 is  $0.816 > 0.05$  with a significance value of  $0.000 < 0.05$ . This means that the human integrity variable passes the validity test.

#### **Validity test – Taxpayer Compliance**

The results of the validity test of the taxpayer compliance variable can be seen in Table 3 below

**Table 3. Validity Test Taxpayer Compliance**

<b>KMO and Bartlett's Test</b>		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.907
Bartlett's Test of Sphericity	Approx. Chi-Square	182.167
	df	21
	Sig.	.000

The Kaiser-Meyer-Olkin Measure value in table 3 is  $0.907 > 0.05$  with a significance value of  $0.000 < 0.05$ . This means that the Taxpayer Compliance variable passes the validity test.

#### **Reliability Test – Modernization Tax Administration**

The reliability test results of the modernization tax administration variable can be seen in table 4 below

**Table 4. Reliability Test Modernization Tax Administration**

<b>Reliability Statistics</b>	
Cronbach's Alpha	N of Items
.904	13

The Cronbach alpha value in table 4 is  $0.904 > 0.6$ . this means that the modernization tax administration variable passes the reliability test.

#### **Reliability Test – Human Integrity**

The reliability test results of the modernization tax administration variable can be seen in table 5 below

**Table 5. Reliability Test Human Integrity**

Reliability Statistics	
Cronbach's Alpha	N of Items
.891	4

The Cronbach alpha value in table 5 is  $0.891 > 0.6$ . this means that the human integrity variable passes the reliability test.

#### Reliability Test – Taxpayer Compliance

The reliability test results of the taxpayer compliance variable can be seen in table 6 below

**Table 6. Reliability Test Taxpayer Compliance**

Reliability Statistics	
Cronbach's Alpha	N of Items
.873	7

The Cronbach alpha value in table 6 is  $0.873 > 0.6$ . this means that the taxpayer compliance variable passes the reliability test.

#### Hypothesis Testing – t-Test

Partial hypothesis testing in this study uses the t-test, while the test results can be seen in table 7 below

**Table 7. Hypothesis Testing**

Coefficients <sup>a</sup>							
Model	Unstandardized Coefficients		Standard ized Coefficients	t	Sig.	95,0% Confidence Interval for B	
	B	Std. Error	Beta			Lower Bound	Upper Bound
1 (Constant)	.850	.255		3.337	.001	.340	1.361
Modernization Tax	.113	.113	.103	1.000	.322	-.113	.339
Human Integrity	.671	.093	.743	7.193	.000	.484	.858

a. Dependent Variable: Taxpayer Compliance

Based on table 7, some conclusions that can be drawn are as follows:

- The sig value of tax modernization is  $0.322 > 0.05$ , this means that the tax modernization variable has no effect on taxpayer compliance.
- The sig value of human integrity is  $0.000 < 0.05$ , this means that the human integrity variable affects the taxpayer compliance.

#### Coefficient of Determination Test

The results of the coefficient of determination test can be seen in table 8 below

**Table 8. Coefficient of Determination Test**

Model Summary				
	R	Square	Adjusted R Square	Error of the Estimate
	.817 <sup>a</sup>	.667	.655	.41402

a. Predictors: (Constant), Human integrity, Modernization Tax Administration

Based on table 8, the adjusted R Square value is 0.667. This means that 66.7% of taxpayer compliance is influenced by the variable of tax modernization and human integrity, the remaining 33.3% is influenced by other variables not examined in this research.

### Discussion

Based on the results of hypothesis testing, the tax modernization sig value is  $0.322 > 0.05$ , which means that the tax modernization variable has no effect on taxpayer compliance. Basically, the modernization of tax administration is a government effort to simplify the taxation system. Tax modernization is expected to able optimization the tax income of millions of residents, thousands of entities and expatriates in the territory of Indonesia. Ideally, tax modernization is an instrument to improve (Prastowo, 2021). e-registration allows a tax subject to register himself as a taxpayer without having to come to the Tax Service Office (KPP) where he is domiciled. this makes easy for taxpayers who don't have much time to attend the Tax Office to make a Taxpayer Identification Number (NPWP). e-filing is a form of administrative modernization as a means of submitting Tax Returns (SPT) online via the tax e-filing network site. This is intended so that taxpayers no longer need to fill in SPT manually and come to the Tax Office to submit their SPT with long queues that take a lot of time. Tax e-Billing is a tax payment system electronically by creating a tax billing code in the online tax application which is part of the State Revenue system. The fact is that the modernization of tax administration has no effect on taxpayer compliance in East Preanger. One form of tax modernization is through a self-assessment collection system. This system turns out to be a loophole for taxpayers to commit tax reporting fraud, this is because in the self-assessment system taxpayers are entrusted with calculating, calculating, depositing and self-reporting the amount of tax debt. taxpayers can still be free to manipulate data with various modes of fraud. coupled with the lack of good awareness of taxpayers and the involuntary attitude of taxpayers in paying taxes, as well as the limited number of human resources in the Directorate General of Taxes itself resulted in the modernization of tax administration not affecting taxpayer compliance. Technological limitations in the local tax sector also contribute to taxpayer non-compliance (Nurkholik & Kurniawan, 2019). The results of this study illustrate that tax modernization in East Priangan has not worked optimally. There are still many taxpayers who have not taken advantage of the convenience of tax digitization and still carry out traditional transactions, for example by coming directly to the tax office. Lack of socialization regarding tax digitization causes a lack of knowledge of taxpayers. In addition, public services are still considered unsatisfactory, so that the modernization of taxation in East Preanger is still not optimal. Therefore, the modernization of taxation in East Preanger is not able to increase taxpayer compliance. This study is in line with research conducted by (Putra, 2017) and (Damayanti & Amah, 2018) which states that the modernization of the tax administration system has no effect on taxpayer compliance.

Based on the results of hypothesis testing, the sig value of human integrity is  $0.000 < 0.05$ , this means that the human integrity variable affects the taxpayer compliance. Integrity shows a strong character and an honest personality to a person. Integrity describes an individual's consistency between speech or utterances and beliefs that are reflected in behavior in everyday life. The integrity of an individual in attitude and behavior can be



used as a benchmark in carrying out every task and obligation that is his responsibility, one of which is taxation obligations. As we know, Indonesia applies the principle of self-assessment system in collecting income taxes. This principle states that taxpayers are given the authority to calculate, pay, and report their own taxes based on the provisions of laws and regulations, so that the determination of the amount of tax owed is authorized to the taxpayers themselves through a tax return (SPT). Based on this principle, of course, a taxpayer is required to always prioritize the principles of morality and integrity in submitting tax reporting. The authority to calculate, pay, and self-report taxes does not mean that he can behave arbitrarily and be dishonest in submitting his tax reporting. Integrity requires every individual to always act honestly and openly, wisely, and have the courage to be accountable for their every behavior. Therefore, if someone has an attitude of high integrity, then he is not easy to act fraudulently which makes other parties feel disadvantaged. Likewise with taxpayer compliance, those with high integrity will always try to pay taxes on time and do tax reporting before due date. Integrity makes taxpayers aware that fulfilling tax obligations is a social responsibility related to the interests of many people. The results of this study are in line with research conducted by (Mitu, 2020) and (Mayasari & Narsa, 2020) which states that integrity affects taxpayer compliance.

## CONCLUSIONS

This study aims to determine the effect of modernization of tax administration and human integrity on taxpayer compliance in East Preanger. The results of hypothesis testing concluded that the modernization of tax administration had no effect on taxpayer compliance and human integrity had an effect on taxpayer compliance. This research certainly has many limitations, suggestions for future researchers are to add other variables that can affect taxpayer compliance such as taxpayer awareness, tax sanctions, tax literacy, transparency and accountability public services, and others. Suggestions for the government are to continue to socialize taxation to the public both in cities and in villages, because there are still many people who do not understand about the modernization of tax administration. The use of tax digitalization through e-filing, e-billing and e-payment has not been maximized by taxpayers, therefore the role of government is very important in disseminating the tax administration system, so that the final impact is able to increase tax revenue and taxpayer compliance.

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