PERCEPTION OF CORPORATE TAXPAYERS TO *ELECTRONIC FILING SYSTEM(E-FILING)* APPLICATION IN PALEMBANG CITY (CASE STUDIES ON CORPORATE TAXPAYERS IN THE TAX OFFICE ASSOCIATE PALEMBANG)

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Abstract

This research aims to determine the Perception of Corporate Taxpayers to *Electronic Filing System* application in the Tax Office Associate Palembang covers Perception Understand the Tax Rules, Perception Timeliness, Perception Accuracy of the Data, Perception Completeness.This research uses approach of a survey in the Tax Office Associate Palembang. Respondents are corporate taxpayers who use *e-Filing* and don't use *e-Filing* totaling 50 companies obtained using *sampling methods incidental* with analysis techniques *nonprobability* sampling according Roscoe in Sugiono (2014:130). Data retrieval technique uses a questionnaire. It starts doing a test instrument. All items statements are used valid and reliable. Data analysis technique use (1) a classic assumption test (2) a test of the hypothesis which consists of a multiple linear regression test that includes determination analysis, t test and f test.The results of this research indicate (1) there is a negative relationship of Perception Understand the Tax Rules for the Implementation of *e-Fili*ng is indicated with negative variable regression coefficient (-1.195) and significant variable 0.028 (below 0.05), (2) there is not a relationship of Perception Timeliness for the Implementation of *e-Filing* is indicated with positive variable regression coefficient (0.132) and significant variable 0.812 (above 0.05), (3) there is a positive relationship of Perception Accuracy of the Data for the Implementation of *e-Filing* is indicated with positive variable regression coefficient (1.503) and significant variable 0.002 (below 0.05), (4) there is not a relationship of Perception Completeness for the Implementation of *e-Filing* is indicated with positive variable regression coefficient (0.557) and significant variable 0.263 (above 0.05). The coefficient of determination (adjusted R^2) of 0.716 or 71.6%, which means that the variable Understand the Tax Rules,Timeliness, Accuracy of the Data, and Completeness contributed 71,6% to the implementation of *e-Filing*.

Keywords: Corporate Taxpayers, *e-Filing*,Perception.

1. INTRODUCTION

In the democratic era of increasing government revenues is required, one of them from taxation sector. Sources of funding for the state budget by 80% comes from the tax sector, various reforms in taxation conducted aimed to maximize revenues. Renewal is one of them includes the tax administration system. These changes occured in early 2005 with the implementation of the type of service to the new taxpayer in order to delivery of the annual tax report andextension of the annual tax report uses *Electronic Filing System* (*e-Filing*).

Taxation director general has isssued a decision with number KEP-88/PJ./2004 on May 14th 2004 (BN Number. 7069 page 4B) about the delivery of the letter of notification electronically and taxation director general regulation number KEP-05/PJ./2005 on January 12th 2005 about the way in the delivery of a letter of notification electronically (*e-Filing*). through the company application service provider (ASP). On January 24th 2005 in presidential office, the president of republic Indonesia with directorate general of taxes launching of *Electronic Filing System* (*e-Filing*).

But this time, not all of the taxpayers using *e-Filing* because of lack of sosialization from directorate general of taxes, and may be taxpayers can't accept a new technology in delivery of tax. The mindset of taxpayers still consider the computer system to delivery warning letter will be more difficult if compared by manually too big roles. Taxpayers still consider that using *e-Filing* in

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notification letters reporting very confusing and complicate. It is because there are still many taxpayers who has not been able to operate the *e-Filing* and the ability of taxpayers to use *e-Filing* are still scanty. In fact notification letters in computerized reporting having greater benefits for taxpayers and directorate general of taxes. In addition to the ability of taxpayers oof different perception between the taxpayers as to the applicability of *e-Filing* also a determiner this system may be accepted or not.

From the background above, so the writer interested to do research with the tittle of the perception of taxpayers against the application of the *Electronic Filing System* (*e-Filing*) in Palembang city (a case study on taxpayers agency in the taxoffice madya Palembang).

2. RESEARCH METHODOLOGY
2.1 The measurement of variable research and engineering data analysis.

Using the measurement of variable Likert scale, namely the scale used to change qualitative data become quantitative data. Five options a scale with the format of strongly disagree with the score 1, do not agree with a score of 2, neutral with a score of 3, agree with a score of 4and certainly would agree with a score of 5.

The analysis used techniques that is multiple linear regression $Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + e$ and consisting of analysis of determination, t test and f test.

2.2 Tebel of Researching

Operational Variables

No.	Variable	Definition	Indicator	Measure Scale
1.	Variable (X) Corporate Taxpayers Perceptions	This is a process in which corporate Taxpayers could manage and interpret their sensory impression to give value to their society. (Robbins, 2008)	a. Understand Taxing Regulation b. Punctuality c. Data Accuracy d. Completeness	Likert
2.	Variabel (Y) The application of *e-Filing*	The application of *e-Filing* to facilitate budget cutting and time needed by taxpayers to prepare, proceed, and file annual tax report accordingly. (www.pajak.go.id)	Persentase Penggunaan *e-Filing*	Rasio

3. RESULT AND DISCUSSION

According to directorate general of taxes website (www.pajak.go.id*) e-Filing* is a way for submitting a letter of notice or notice of extention of the delivery of the notification letter annual income taxes electronically conducted online and real time through the internet at the website of the directorate general of taxes of providers of service application appointed by directorate general of taxes.

The use of *e-Filing* produce for compulsory service tax corporate is as following :
1) The submit a request to obtain *e-Fin*
-   The application to obtain *e-Fin* can be delivered directly to tax service office nearest to the way as follows.
    1) Fill and signed a form *e-Fin* request.
    2) Attach and copy of cards tax principal number or letter or registered and ID cards.
    3) Show a power of attorney specifically with stamp and a photocopy the identity of taxpayers in the event such application delivered by the power of taxpayers.
    4) Bring identity card self taxpayersor its attorney to be shown to an officer of the tax.

-   A period of time publishing e-Fin as follows.
    1) The tax office have to issue a maximum of one year working day since the request was received with complete and true.
    2) E-Fin which the processes has been completed, delivered directly to taxpayers or power taxpayers.

2) E-Filing enroll as taxpayers
- Taxpayers must register or enroll in one of the ASP that has been appointed by directorate general of taxes for a maximum thiry days since the old one e-Fin. If the registration has succesfully than ASP concerned would send :
    1) User Id and password
    2) The delivery of procedure notification letters electronically.
    3) The application of a letter of notice shaped electronic and the use of guidelines in accordance with the types of tax is required.
    4) Digital certificates to be automatically install into the computer used by taxpayers registration to do. Digital certificates it served to :
        1. Security of by carrying out randomization e-SPT data
        2. Ensure the integrity and authentication e-SPT data
        3. Non repudiation
    Certificate is given automatically by of the system in the tax office madya Palembang and generally can only be utilzed to ASP concern.

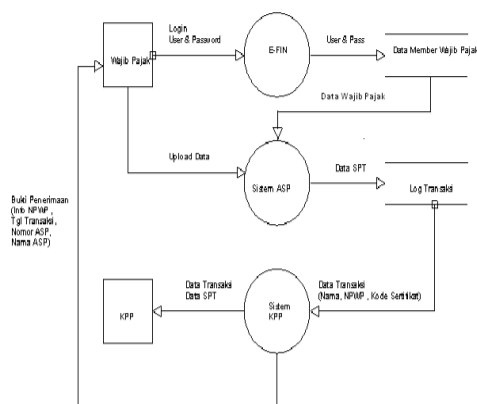3) Convenying an annual tax report after heving *e-Filing* account (*e-Filing* process)
- After all the steps it fulfilled the taxpayers may be express taxpayers online. Taxpayers have been able to access websites ASP by using login, a password and *e-fin*that has been previously obtained. After that taxpayers can do upload their data annual tax report. If the process of upload data has been completed, ASP system will record a log transaction taxpayers who covering the name, npwp, digital code of certification, *e-Fin,* the date and hours of the implementation process e-Filing and will be dealing directly withthe system in the office tax to continue the process of the delivery of annual tax report.
- If the system in the office tax have received data annual report tax of electronic taxpayers by right and complete, this system will affix proof of electronic annual tax report revenue in the botton of annual tax report. Evidence the information it contains NPWP information, the date of transaction, the number of transaction, the delivery of annual tax report, the number of transaction sending an ASP.

4) The process after *e-Filing* implementation
- Because reporting to autograph wet are still required and taxpayers have to do printing center annual tax report a form that has been the reception, they have put the electronic evidence. Then taxpayers had to sign the center annual tax report and transmit or pass it along directly to a tax office place taxpayers registered.
- In article 7 (2) regulation directorate general of tax number KEP-05/PJ./2005 is explained that taxpayers can give notification as referred to in paragraph 1 and the letter of regional income taxes (if any) and other documents that must be attached to the office of tax services to the taxpayers directly or by registered post, to as it is written most of the time.
    a) 14 days since the boundary reporting the letter of last in terms of the letter of the delivery of coming before the deadline.
    b) Of the date of the delivery of notification letters electronically in terms of notification letters delivered at the end of the delivery of the deadline.
    It means annual tax report of electronic and print out the evidence should be delivered directly to a tax office in 14 days since the date of the delivery of electronic annual tax report, it was delivered before and after passing the delivery of deadline.

Picture 3.1 DFD *e-Filing*   **Picture 3.2 Flowchart *e-Filling***
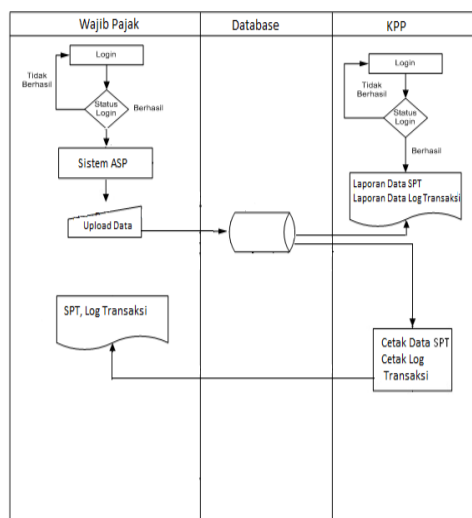
PERCEPTION OF TAXPAYERS AGENCY OVER THE APPLICATION OF E-FILING
Table 3.1 Multiple Regression Analyze

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	**Std. Error**	**Beta**	**T**	**Sig.**
1	(Constant)	-2.336	.411		-5.689	.000
	Understand Taxing Regulation	-1.195	.525	-1.054	-2.277	.028
	Punctuality	.132	.552	.115	.239	.812
	Data Accuracy	1.503	.454	1.242	3.309	.002
	Completeness	.557	.491	.537	1.134	.263

Source : Primary Data were processed in 2015.

▸ T table value = n-k-1 = 50-4-1 = 45, value that can be viewed from t table on number 45 namely is 2.014.
▸ From the table, we could see that there were four sub variables of X variables tested :
1. Understand taxing regulation which was really significant with .028 and t obtained was lower than t table. It means that Ho was rejected, understanding taxing process partially influence *e-Filing* implementation in negative way.
2. Punctualing wasn't significant > 0.05 (0.812) Ho was accepted it means punctualing didn't influence *e-Filing* implementation.
3. Data Accuracy was at significant of 0.002, t table was higher that t obtained. Therefore, Ho was rejected. Data accuracy positively influence *e-Filing* implementation.
4. Completenes wasn't significant > 0.05 (263). Ho was accepted where it could be interpreted that completness did not influence *e-Filing* implementation.

It was found that constant score -2.336. it means without x_1, x_2, x_3, x_4 variables, y variable is only 2.336.This can be interpreted as if those x's variables don't exis, taxpayers will not need or interest to *e-Filing* will not need or interest to *e-Filing* implementation.

Table 3.2 The Result of Determination Analyze

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.860ᵃ	.739	.716	.26718

Source : Primary Data were processed in 2015.

From the table above can be seen from coefficient (R Square) determination of and understanding timing, the accuracy data and the use of the equipment *e-Filing* 71,6% is high because of taxes. Regulations and understand timing, care and accuracy data that could affect the e-

Filing, the rest of other factors 28,4% of which is not discussed in the study of the ASP, for a fee lack of information, the internet connection problem and so on.

4. CONCLUSION

1) From the data analysis. It was obtained that taxpayers perception influence 71,6% to *e-Filing* implementation.
2) Independent variables positively influences *e-Filing* implementation.
3) *e-Filing* implementation is needed by taxpayers which can be seen from samples responses toward data accuracy. Most of samples agree on annual tax report though *e-Filing*.

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