

**THE INFLUENCE OF E-SYSTEM COMPLETION, THE QUALITY OF TAX SERVICES, TAX COMPLIANCE COST, AND TAX SANCTION OF TAXPAYERS COMPLIANCED AT KPP PRATAMA PEKANBARU SENAPELAN**

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**ABSTRACT**

This research is aimed at finding out the impact of e-system application, quality of tax services, tax compliance fees, and tax sanctions on compliance with MSME tax obligations in KPP Pratama Pekanbaru Senapelan. The research uses simple random sampling method with 109 UMKM respondents tax obligation in KPM Pratama. The data collection technique in this study is in the form of a questionnaire. The analysis used was a double linear regression analysis using IBM SPSS version 21. The survey concluded that the implementation of e-systems, the quality of tax services, and tax sanctions have an impact on tax compliance.

**Keywords:** *Taxpayer Compliance, E-system Implementation, Quality of Tax Service, Compliance Cost, Tax Sanction*

## INTRODUCTION

As a developing country, Indonesia is undertaking national development efforts across various sectors to improve public welfare. One of the government's primary sources of revenue used to support this development is taxes. Tax revenue is used for various purposes, including infrastructure, education, health, and various other development programs. By collecting taxes, the government has the funds needed to finance development projects, improve public services, and run the government.

Taxes are compulsory contributions paid by the public to the state treasury, based on law, for the benefit of the state and the welfare of the people. Tax revenues are the largest source of funding for the Indonesian government. This can be seen from the realization of state revenues from 2021 to 2022.

**Table 1. Realization of State Revenue (Billions of Rupiah) for 2021-2022:**

Source of Income - Finance	Realization of State Revenue (Billion Rupiah)	
	2021	2022
I. Acceptance	2,006,334.00	2,435,867.10
Tax Revenue	1,547,841.10	1,924,937.50
Non-Tax Revenue	458,493.00	510,929.60
II. Grants	5,013.00	1,010.70
<b>Amount</b>	<b>2,011,347.10</b>	<b>2,436,877.80</b>

(Source: BPS.go.id)

Table 1.1 shows that tax revenue accounts for the largest share of state revenue. Tax revenues have increased significantly from 2021 to 2022. Taxes continue to be one of the country's primary sources of revenue. An increase in tax revenues will undoubtedly impact the effectiveness of ongoing development. The primary source of taxes comes from economic activity. As the backbone of the economy, micro, small, and medium enterprises (MSMEs) are a key pillar for increasing state revenue (kemenkeu.go.id).

Micro, Small, and Medium Enterprises (MSMEs) are independent, small-scale, people-oriented economic activities managed by community groups, families, or individuals (Purba, 2019). In Indonesia, MSMEs are quite numerous and have a significant impact on the national economy. According to a report by the Ministry of Cooperatives and Small and Medium Enterprises, the growth of MSMEs in Indonesia until 2022 reached 8.71 million business units. Of the many MSMEs spread across 34 provinces, Riau ranks twelfth with 252,574 MSMEs. According to data from the Riau Province Central Statistics Agency (BPS), there are 15,126 MSMEs domiciled in Pekanbaru.

As is known, MSMEs contribute more than 90% of total employment in Indonesia and contribute more than 60% to Gross Domestic Product, as reported by the Ministry of Cooperatives and Small and Medium Enterprises in 2021. Their substantial contribution to GDP should be matched by a substantial contribution to tax revenue. The government is taking careful steps in treating and establishing tax regulations for MSMEs to avoid burdening and hindering their economic development. This is evident by the government providing various tax facilities and incentives to MSMEs, including during the pandemic, to boost economic activity that had stalled. Based on this phenomenon, a study was conducted entitled "The Effect of E-System Implementation, Tax Service Quality, Tax Compliance Costs, and Tax Sanctions on MSME Taxpayer Compliance at the Pekanbaru Senapelan Pratama Tax Office".

## LITERATURE REVIEW

### *Theory of Planned Behavior (TPB)*

A study in psychology that can explain the factors influencing tax compliance is the Theory of Planned Behavior (Hidayat & Nugroho, 2010). Based on the TPB model, an individual can comply with tax regulations if they have the intention. An individual's intention to behave in accordance with tax regulations emerges after going through the three factors mentioned above, which then enters the final phase, the phase where the individual begins to behave. (Mustikasari, 2007).

### **Compliance Theory**

Compliance theory was proposed by Stanley Milgram (1963). This theory explains a condition in which a person obeys established commands or rules. There are two perspectives in sociological literature regarding compliance with the law: instrumental and normative. According to Chaizi Nasucha (2004), Adzim (2011), Taxpayer compliance can be identified from Taxpayer compliance in registering themselves, compliance in resubmitting Tax Returns (SPT), compliance in calculating and paying taxes owed, and compliance in paying arrears.

### *Technology Acceptance Model (TAM)*

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*Technology Acceptance Model*(TAM) is a theory developed by Davis in 1989 which was adapted from the Theory of Reasoned Action (TRA) introduced by Ajzen and Fishbein in 1980. Technology Acceptance Model (TAM) is a model used to predict user or individual acceptance of technology based on two variables, namely perceived usefulness and perceived ease of use.

### **Tax**

According toAdriani (2020), tax is a public contribution to the state (which can be enforced) owed by those who are obliged to pay it according to general regulations (laws) without receiving any direct return that can be designated and its purpose is to finance general expenses related to the state's duties to organize government. In Law No. 8 Article 1 concerning General Provisions and Tax Procedures (KUP), tax is a mandatory contribution to the state that is owed and is of a compulsory nature without receiving any direct return and is used for state needs for the prosperity of the people. Based on the explanation above, it can be concluded that tax is a mandatory contribution from the people to the state according to law that is of a compulsory nature without receiving any direct return and is used for the prosperity of the people.

### **Micro, Small and Medium Enterprises (MSMEs)**

According to Maharani (2015), micro, small, and medium enterprises, commonly referred to as MSMEs, are business actors operating in various business sectors, encompassing the interests of the community. MSMEs in developing countries like Indonesia are often associated with domestic economic and social problems such as high poverty rates, high unemployment, unequal income distribution, uneven development processes between urban and rural areas, and urbanization issues. The development of MSMEs is expected to make a significant positive contribution to efforts to address these issues.

### **Taxpayer Compliance**

According to the Great Dictionary of the Indonesian Language, compliance means submitting to or adhering to teachings or rules. According to the Minister of Finance Decree No. 554/KMK.04/2000, tax compliance refers to the actions of taxpayers in fulfilling their tax obligations in accordance with the provisions of laws and regulations and generally applicable tax implementing regulations in a country.

### **Implementation of E-System**

According toDesyanti & Amanda (2020)The e-System is a modernization of the tax service system that utilizes technology to facilitate taxpayers in fulfilling their tax obligations, making them more effective, efficient, secure, and expeditious. The e-system, also known as the electronic tax system application, is a modernization of taxation using information technology to facilitate taxpayer reporting. This technological modernization is believed to be a crucial pillar of tax reform, as it will be highly beneficial in efforts to increase the tax ratio, combat tax avoidance and evasion, and encourage taxpayer compliance (Balalembang, 2020).

### **Quality of Tax Services**

According toRohmah et al. (2021)Public services or general services are all forms of services, whether in the form of goods or services, which in principle are the responsibility and implemented by government agencies in order to fulfill the needs of the community and implement the provisions of laws and regulations. Tax services are services provided by work units within the Directorate General of Taxes to the community in accordance with applicable tax regulations.

Parasuraman (1988) explains that to assess the level of service quality, a service quality instrument called total quality service parameters can be used. There are five dimensions (parameters) in the total quality service instrument: Reliability, Responsiveness, Assurance, Empathy, and Tangible Evidence.

### **Tax Compliance Costs**

According to Susmita & Supadmi (2016), tax compliance costs are the costs incurred by individual taxpayers in carrying out various tax payment/deposit activities. According to Rahayu (2013), tax compliance costs are one of the factors that will influence an individual's taxpayer compliance. Tax compliance costs can be divided into three: direct money costs, time costs, and psychological costs.(NPYY Dewi et al., 2022).

### **Tax Sanctions**

According to the Big Indonesian Dictionary (KBBI), sanctions are legal measures imposed by a state or a particular group due to a violation committed by an individual or group. Mardiasmo (2009), tax sanctions are a guarantee that the provisions of tax laws and regulations will be followed/adhered to/complied with, in other words, tax sanctions are a deterrent so that taxpayers do not violate established tax norms. In essence, the imposition of tax sanctions is implemented to create taxpayer compliance in carrying out their tax obligations (Winerungan, 2012).

Based on Law No. 16 of 2009, tax sanctions are imposed if the taxpayer does not submit a Tax Return (SPT) on time in accordance with the SPT submission period or the deadline for extending the notification letter, where the period is in accordance with Article 3 paragraph 3 and Article 3 paragraph 4 of Law No. 16 of 2009 on General Provisions of Taxation.

### **Hypothesis Formulation**

#### **The Impact of E-System Implementation on Taxpayer Compliance Levels**

The Directorate General of Taxes (DGT) launched an e-system, or Electronic System, in early 2005 as a first step toward modernizing Indonesia's tax system. This was expected to improve service quality and increase taxpayer compliance in paying their taxes.

Research conducted by Said & Aslinda (2018) found that the implementation of the e-taxation system had a positive effect on taxpayer compliance at the South Makassar Pratama Tax Service Office (KPP). Meanwhile, research conducted by Tambun & Muhtiar (2019), stated that the implementation of e-systems has a positive impact on taxpayer compliance. This proves that the implementation of new tax administration systems such as (e-registration, E-SPT, and e-filing) is successful in increasing taxpayer compliance in carrying out their tax obligations, because these systems make it easier for taxpayers to register, pay, and report their taxes.

H1 : The implementation of the E-system has an influence on the level of compliance of MSME taxpayers at the Pekanbaru Senapelan Pratama Tax Office.

#### **The Influence of Tax Service Quality on Taxpayer Compliance Levels**

The quality of tax services is the ability of the Directorate General of Taxes (DGT) to provide optimal tax services to taxpayers so that taxpayers feel satisfied with the services provided by DGT (Supadmi, 2009).

The results of research conducted by Nurlaela (2018), indicating that service quality has a positive and significant effect on taxpayer compliance in paying PKB tax. Furthermore, research conducted by Nugraha (2015) shows that service quality significantly influences taxpayer compliance in paying motor vehicle tax. Another study conducted by Prajogo & Widuri (2013) found that the quality of tax authorities' services has a positive effect on taxpayer compliance.

H2 : The quality of tax services has an influence on the level of compliance of MSME taxpayers at the Pekanbaru Senapelan Pratama Tax Office.

#### **The Influence of Tax Compliance Costs on Taxpayer Compliance Levels**

Dewi et al., (2022) explain that tax compliance costs are the costs borne by taxpayers related to fulfilling their tax obligations. This is because taxpayers have made efforts to comply with applicable tax laws and regulations, and therefore expect to incur minimal costs related to fulfilling their tax obligations.

Research conducted by Fuadi & Mangonting (2013) shows that tax compliance costs negatively impact MSME taxpayer compliance. This aligns with research conducted by Pratama & Mulyani (2019), which found that tax compliance costs do not positively impact MSME taxpayer compliance.

H3 : Tax Compliance Costs have an influence on the Compliance Level of MSME Taxpayers at the Pekanbaru Senapelan Pratama Tax Office.

#### **The Impact of Tax Sanctions on Taxpayer Compliance Levels**

According to Mardiasmo (2011), tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be followed/complied with/adhered to, in other words, tax sanctions are a deterrent so that taxpayers do not violate the established tax norms. Maxuel & Primastiwi (2021) explains that sanctions are imposed as a

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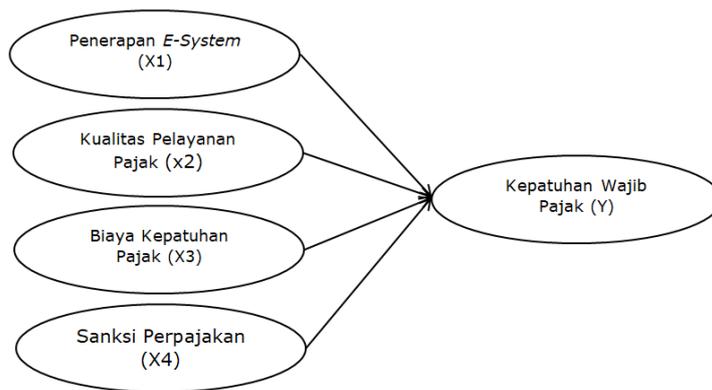
result of taxpayers failing to fulfill their tax obligations as mandated by tax law. Imposing tax sanctions on taxpayers can lead to taxpayers fulfilling their tax obligations, thereby increasing taxpayer compliance.

Research conducted by Ramadhanty & Zulaikha (2020) shows that tax sanctions have a significant positive effect on individual taxpayers. Another study conducted by Nasution (2019) stated that tax sanctions have a significant impact on taxpayer compliance.

H4 : Tax sanctions have an influence on the level of compliance of MSME taxpayers at the Pekanbaru Senapelan Pratama Tax Office.

**Framework**

Based on the description of the relationship between the variables of e-system implementation, quality of tax services, tax compliance costs, and tax sanctions on taxpayer compliance, the following framework of thought is formulated:



(Source: Journal of Developed Research, 2023)  
**Figure 1. Framework of Thought**

**RESEARCH METHODOLOGY**

**Place and Time of Research**

This research was conducted using data from the Senapelan Pekanbaru Tax Office (KPP Pratama). The study period was from October 2023 to December 2023.

**Population and Sample**

The population in this study was all MSME taxpayers at the Senapelan Pekanbaru Tax Office (KPP Pratama) for the 2022 period, totaling 17,066 registered corporate taxpayers. The Slovin formula calculation yielded 99,417 samples. Therefore, it can be concluded that the sample size for this study was 100 respondents.

**Table 2. Operational Variables**

No	Research Variables	Indicator	Source	Scale
1	<b>Taxpayer Compliance (Y)</b>	1. Compliance in registering with the tax office 2. Compliance in reporting SPT on time 3. Compliance in calculating and paying taxes	(Rahmanto, 2015)	<i>Likert</i> 1-4

No	Research Variables	Indicator	Source	Scale
		4. Compliance in paying tax arrears correctly		
2	<b>Implementation of E-System</b>	1. Taxpayer knowledge about E-System 2. Efficient use of E-System 3. System quality 4. Information quality 5. Security	(Dewi, 2009)	<i>Likert</i> 1-4
3	<b>Quality of Tax Services</b>	1. Reliability 2. Responsiveness 3. Assurance 4. Empathy 5. Tangible Evidence	(Artiningsih, 2013)	<i>Likert</i> 1-4
4	<b>Tax compliance costs</b>	1. Direct Money Cost 2. Time Cost 3. Psychological Cost	(Ilman & Rusydi, 2020)	<i>Likert</i> 1-4
5	<b>Tax sanctions</b>	1. The sanctions imposed on taxpayers who violate must be clear. 2. There is no such thing as compromise 3. The sanctions imposed should be balanced 4. The sanctions imposed should have a deterrent effect.	(Mulyanti & Ismanto, 2021)	<i>Likert</i> 1-4

(Source: Processed Data, 2023)

## Data Analysis Techniques

### Descriptive Analysis

According to Sugiyono (2015), descriptive analysis is a statistic used to analyze data by describing or depicting the collected data as it is without the intention of drawing general conclusions or generalizations. Descriptive statistics provide a picture or description of data seen from the average (mean), standard deviation, maximum, and minimum.

### Classical Assumption Test

#### Normality Test

Data normality is important because it is considered representative of the population. The normality test in a regression model is used to determine whether the residual values generated from the regression are normally

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distributed. A good regression model is one with normally distributed residual values (Purnomo, 2016). One method to assess data normality in research is the Kolmogorov-Smirnov test.

### **Multicollinearity Test**

Multicollinearity is the existence of a perfect linear relationship between some or all of the variables explaining a regression model (Ajija, 2011). A multicollinearity test is a linear relationship between independent variables in multiple regression (Widarjono, 2010). A multicollinearity test is conducted to determine whether a correlation exists between independent variables in a regression model. This test can be performed by examining the Tolerance and Variance Inflation Factor (VIP) values in the regression model.

### **Heteroscedasticity Test**

The heteroscedasticity test aims to determine whether the regression model exhibits unequal variances from one observation's residuals to another. If the variance from one observation's residuals remains constant, it is called homoscedasticity; if it varies, it is called heteroscedasticity. A good regression model is one where the residuals from one observation to another are constant, or homoscedastic, or where there is no heteroscedasticity.

### **Validity Test**

Validity Test is a test of how well an instrument is developed to measure a particular concept that is to be measured (Sekaran & Bougie, 2017). Validity test is a tool to measure the validity or otherwise of a questionnaire. A questionnaire is said to be valid if the statements in the questionnaire are able to reveal something that will be measured by the questionnaire. Validity testing is carried out using IBM SPSS (Statistical Package for Social Science) version 21 by calculating the correlation between the scores of each question item using Pearson's Product Moment, with the criteria if there is a significant correlation between each question indicated by a significance value  $<0.05$  then it is declared valid (Ghozali, 2018).

### **Reliability Test**

Reliability testing is a tool used to measure the consistency of a questionnaire, which is an indicator of a variable or construct. A questionnaire is said to be reliable if a person's answers to the questions are consistent or stable over time (Ghozali, 2006).

### **Multiple Linear Regression**

According to Sugiyono (2017), multiple linear regression analysis is used to examine the state (rise and fall) of the dependent variable, if the independent variable is manipulated or its value is increased or decreased. Multiple linear regression analysis in this study is used to predict the state of the dependent variable (taxpayer compliance), when the independent variables (e-system implementation, service quality, compliance costs and tax sanctions) are used as indicators. This analysis is used by involving two or more independent variables between the dependent variable (Y) and the independent variables (X1, X2, X3, and X4).

The multiple linear regression analysis equation in this study is:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + e$$

### **Analysis of the Coefficient of Determination (R<sup>2</sup>)**

According to Ghozali (2017), the coefficient of determination is useful for measuring the extent to which a model can explain variation in the dependent variable. The coefficient of determination ranges from zero to one. A small R<sup>2</sup> indicates that the independent variables' ability to explain variation in the dependent variable is very limited. An R<sup>2</sup> value approaching one indicates that the independent variables provide almost all the information needed to predict variation in the dependent variable.

### **Hypothesis Testing**

#### **t-test (Partial Test)**

The t-test, or partial test, is a test to determine the partial effect of each independent variable on the dependent variable. This test is based on a significance level of 0.05. Acceptance or rejection of the hypothesis is based on the following criteria: If the significance value is  $<0.05$ , then the independent variable partially influences the

dependent variable. If the significance value  $> 0.05$  then the independent variable has no partial effect on the dependent variable.

### F Test (Simultaneous Test)

The F-test, or simultaneous influence test, is used to determine whether the independent variables simultaneously influence the dependent variable. This test is crucial because if it fails the F-test, the t-test results are irrelevant. The conclusion is: The calculated F value  $> F$  table or the F-statistic probability value  $< 0.05$ , means that the independent variables jointly influence the dependent variable. The calculated F value  $< F$  table or the F-statistic probability value  $> 0.05$ , means that the independent variables together do not influence the related variables.

## RESEARCH RESULTS AND DISCUSSION

### Respondent Overview

The general description of respondents in this study explains the profile of MSME taxpayer respondents. The respondent profiles in this study were examined to provide an overview of the research sample. Respondents were categorized into several groups based on gender, age, highest level of education, business sector, and length of business.

**Table 3. Respondent Profile**

Characteristics	Category	Frequency	Percentage
Gender	Man	67	61%
	Woman	42	39%
	<b>Total</b>	<b>109</b>	<b>100%</b>
Age	<25	19	17%
	25-30	35	32%
	31-35	32	29%
	36-40	19	17%
	>41	4	4%
<b>Total</b>	<b>109</b>	<b>100%</b>	
Level of education	SENIOR HIGH SCHOOL	44	40%
	D3	21	19%
	S1	44	40%
	S2	0	0%
<b>Total</b>	<b>109</b>	<b>100%</b>	
Business fields	Culinary	30	27.5%
	Internet Technology	8	7.3%
	Automotive	5	4.6%
	Construction Services	1	0.9%
	Trading	23	21.1%
	Agribusiness	3	2.8%
	Fashion	20	18.3%
	Agriculture	4	3.7%
	Electronics and Gadgets	6	5.5%
	Furniture	3	2.8%
	Building	4	3.7%
	Music	1	0.9%
	Laundry	1	0.9%
<b>Total</b>	<b>109</b>	<b>100%</b>	

(Source: Processed Data, 2023)

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Based on the table above, it can be concluded that more female respondents participated in this study, totaling 67 people (61%), compared to 42 male respondents (39%). Therefore, it can be concluded that the majority of respondents in this study were female.

Regarding the respondents' age, there are 2 (two) age groups that dominate in this study, namely respondents aged 25-30 years, namely 35 people or 32% and respondents aged 31-35 years, namely 32 people or 29%. For respondents aged <25 years and 36-40 years have the same number, namely 19 people or 17% each. Meanwhile, the older age group, namely those aged >41 years, is only represented by 4 people or 4% of respondents.

Based on their highest level of education, respondents with a high school diploma and a bachelor's degree were the most dominant, with 44 respondents, or 40%, representing the same number of respondents each. Meanwhile, respondents with a diploma (D3) degree (21) were 19%. There were no respondents with a master's degree (S2).

Meanwhile, in terms of business sectors, the culinary sector represented the largest number of respondents compared to other sectors, with 30 respondents, or 27%, of the 109 respondents. This was followed by the trade and fashion sectors, with 23 and 20 respondents, or 21.1% and 18.3%, respectively. Several sectors with the lowest number of respondents included construction, music, and laundry, with 1 respondent each, or 0.9%.

## Descriptive Statistical Analysis

**Table 4. Results of Descriptive Statistical Analysis**

	N	Minimum	Maximum	Mean	Standard Deviation
Implementation of E-System	91	16.00	32.00	27,2637	3,22089
Quality of Tax Services	91	28.00	56.00	49,3736	4.12755
Compliance Costs	91	8.00	24.00	13,4505	3.35746
Tax Sanctions	91	32.00	44.00	39,4615	2.52238
Taxpayer Compliance	91	26.00	40.00	35,2418	2.91487
Valid N (listwise)	91				

(Source: Processed Data, 2024)

Based on the table above, it can be shown that the Y variable or Taxpayer Compliance has a minimum value of 26.00, a maximum value of 40.00, an average value (mean) of 35.2418 and a Standard Deviation of 2.91487. Furthermore, the X1 variable or E-System Implementation has a minimum value of 16.00, a maximum value of 32.00, an average value (mean) of 27.2637, and a Standard Deviation of 3.22089. The X2 variable or Tax Service Quality has a minimum value of 28.00, a maximum value of 56.00, an average value (mean) of 49.3736, and a Standard Deviation of 4.12755. Variable X3 or Compliance Costs has a minimum value of 8.00, a maximum value of 24.00, an average value (mean) of 13.4505, and a Standard Deviation of 3.35746. While variable X4 or Tax Sanctions has a minimum value of 32.00, a maximum value of 44.00, an average value (mean) of 39.4615, and a Standard Deviation of 2.52238.

## Validity Test

**Table 5. Validity Test Results**

Variables	Question Items	Person Correlation	Mark r Table	Information
MSME Tax Compliance (Y)	Y1	0.695	0.1882	Valid
	Y2	0.634	0.1882	Valid
	Y3	0.604	0.1882	Valid
	Y4	0.554	0.1882	Valid
	Y5	0.562	0.1882	Valid
	Y6	0.586	0.1882	Valid
	Y7	0.530	0.1882	Valid
	Y8	0.378	0.1882	Valid
	Y9	0.633	0.1882	Valid
	Y10	0.581	0.1882	Valid
Implementation E-System	X1.1	0.805	0.1882	Valid
	X1.2	0.779	0.1882	Valid

Variables	Question Items	Person Correlation	Mark r Table	Information
(X1)	X1.3	0.733	0.1882	Valid
	X1.4	0.716	0.1882	Valid
	X1.5	0.732	0.1882	Valid
	X1.6	0.745	0.1882	Valid
	X1.7	0.745	0.1882	Valid
	X1.8	0.706	0.1882	Valid
Quality of Tax Services (X2)	X2.1	0.659	0.1882	Valid
	X2.2	0.665	0.1882	Valid
	X2.3	0.606	0.1882	Valid
	X2.4	0.658	0.1882	Valid
	X2.5	0.656	0.1882	Valid
	X2.6	0.560	0.1882	Valid
	X2.7	0.588	0.1882	Valid
	X2.8	0.633	0.1882	Valid
	X2.9	0.529	0.1882	Valid
	X2.10	0.621	0.1882	Valid
	X2.11	0.589	0.1882	Valid
	X2.12	0.551	0.1882	Valid
	X2.13	0.592	0.1882	Valid
	X2.14	0.645	0.1882	Valid
Tax Compliance Costs (X3)	X3.1	0.665	0.1882	Valid
	X3.2	0.639	0.1882	Valid
	X3.3	0.567	0.1882	Valid
	X3.4	0.654	0.1882	Valid
	X3.5	0.603	0.1882	Valid
	X3.6	0.689	0.1882	Valid
Tax Sanctions (X4)	X4.1	0.545	0.1882	Valid
	X4.2	0.521	0.1882	Valid
	X4.3	0.479	0.1882	Valid
	X4.4	0.520	0.1882	Valid
	X4.5	0.526	0.1882	Valid
	X4.6	0.589	0.1882	Valid
	X4.7	0.523	0.1882	Valid
	X4.8	0.520	0.1882	Valid
	X4.9	0.546	0.1882	Valid
	X4.10	0.621	0.1882	Valid
	X4.11	0.573	0.1882	Valid

(Source: Processed Data, 2024)

The validity test results in the table above show the contents of this research questionnaire, which consists of 49 questions and has been completed by 109 respondents. To determine the validity of a questionnaire, one way is to first find the r table. The formula for the r table is  $df = N - 2$ , so  $109 - 2 = 107$ , so r table = 0.1882. From the results of the validity calculation in the table above, it can be seen that the calculated  $r > r$  table.

### Reliability Test

**Table 6. Reliability Test Results**

Variables	Cronbach's Alpha	Information
Implementation of E-System (X1)	0.885	Reliable
Tax Service Quality (X2)	0.871	Reliable
Tax Compliance Cost (X3)	0.704	Reliable
Tax Sanctions (X4)	0.760	Reliable

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Variables	Cronbach's Alpha	Information
Taxpayer Compliance (Y)	0.777	Reliable

(Source: Processed Data, 2024)

The table above shows that the Cronbach's Alpha coefficient for all five variables is greater than 0.60. This indicates that all research variables are reliable. Therefore, the statements in the variables can be used for further research.

### Normality Test

**Table 7. Normality Test Results**

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		109
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Standard Deviation	2,10415511
Most Extreme Differences	Absolute	,067
	Positive	,052
	Negative	-,067
Kolmogorov-Smirnov Z		,697
Asymp. Sig. (2-tailed)		,716

(Source: Processed Data, 2024)

Based on the results of the normality test in the table above, it can be concluded that this regression model is normally distributed, as the resulting probability value of 0.654 is greater than 0.05. Therefore, this regression model is suitable for use in further analysis.

### Multicollinearity Test

**Table 8. Multicollinearity Test Results**

Variables	Tolerance	VIF	Conclusion
Implementation of E-System	0.663	1,508	There is no multicollinearity
Quality of Tax Services	0.591	1,692	There is no multicollinearity
Tax Compliance Costs	0.934	1,071	There is no multicollinearity
Tax Sanctions	0.682	1,466	There is no multicollinearity

(Source: Processed Data, 2024)

The results of the multicollinearity test in the table above show that the variables of e-system implementation, quality of tax services, tax compliance costs, and tax sanctions have a tolerance value greater than 0.10 and a VIF value less than 10. Therefore, it can be concluded that this study does not contain symptoms of multicollinearity.

### Heteroscedasticity Test

**Table 9. Heteroscedasticity Test Results**

Variables	t	Sig.	Information
Constant	0.250	0.803	There is no heteroscedasticity
Implementation of E-System	-0.902	0.369	There is no heteroscedasticity
Quality of Tax Services	-0.330	0.742	There is no heteroscedasticity
Compliance Costs	1,399	0.165	There is no heteroscedasticity
Tax Sanctions	0.939	0.350	There is no heteroscedasticity

(Source: Processed Data, 2024)

Based on the heteroscedasticity test table above, the significance value (Sig.) for each variable of e-system implementation, tax service quality, compliance costs, and tax sanctions is greater than 0.05. Therefore, it can be concluded that there is no heteroscedasticity and the assumption of homoscedasticity has been met.

### Multiple Linear Regression Analysis Test

**Table 10. Results of Multiple Linear Regression Analysis Test**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	10,626	3,241		3,279	,001
	Esystem_Implementation	,299	,073	,331	4,077	,000
	Tax Service Quality	,208	,056	,317	3,693	,000
	Compliance_Cost	-,131	,063	-,141	-2,070	,041
	Tax Sanctions	,203	,083	,195	2,441	,016

(Source: Processed Data, 2024)

Based on the table above, the regression model used is as follows:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + e$$

$$Y = 10.626 + 0.299X_1 + 0.208X_2 - 0.131X_3 + 0.203X_4 + e$$

From the multiple linear regression equation above, it can be explained as follows:

The constant value (a) has a positive value of 10.626. A positive sign means that it shows a unidirectional influence between the independent variable and the dependent variable. This shows that if all independent variables including the implementation of the e-system, the quality of tax services, tax compliance costs, and tax sanctions are worth 0 percent or do not change, then the taxpayer compliance value is 10.626. The regression coefficient value for the e-system implementation variable has a positive value of 0.299. This shows that if the implementation of the e-system increases by 1%, then taxpayer compliance will increase by 0.299 assuming that other independent variables are considered constant. A positive sign means that it shows a unidirectional influence between the independent variable and the dependent variable.

The regression coefficient for the tax service quality variable is positive at 0.208. This indicates that a 1% increase in tax service quality will increase taxpayer compliance by 0.208, assuming other independent variables are held constant. A positive sign indicates a unidirectional influence between the independent and dependent variables.

The regression coefficient value for the tax compliance cost variable is -0.131. This value indicates a negative (opposite direction) effect between tax compliance costs and taxpayer compliance. This means that if the tax compliance cost variable increases by 1%, then conversely the taxpayer compliance variable will experience a decrease of -0.131. Assuming that other variables are held constant. The regression coefficient value for the tax sanctions variable has a positive value of 0.203. This indicates that if tax sanctions increase by 1%, then taxpayer compliance will increase by 0.203, assuming that other independent variables are held constant. A positive sign indicates a unidirectional effect between the independent and dependent variables.

### Analysis of the Coefficient of Determination (R<sup>2</sup>)

**Table 11. Results of the Analysis of the Coefficient of Determination (R<sup>2</sup>)**

Model Summary				
Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	,739 <sup>a</sup>	,546	,529	2.14424

(Source: Processed Data, 2024)

Based on the SPSS 21 model summary table, it can be seen that the implementation of e-system, quality of tax services, compliance costs, and tax sanctions can explain MSME taxpayer compliance as a dependent variable of 54.6%, while the remaining 45.4% is influenced by other factors.

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## Hypothesis Testing

### F Test (Simultaneous Test)

**Table 12. F-Test Results (Simultaneous Test)**

ANOVA					
Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	575,797	4	143,949	31,309	,000b
Residual	478,167	104	4,598		
Total	1053,963	108			

(Source: Processed Data, 2024)

Based on the results of the table above, it can be seen that the significance value is 0.000. The significance probability value is less than 0.05, so it can be concluded that the model in this study is feasible and can be used to predict the taxpayer compliance variable of MSMEs.

### t-test (Partial Test)

**Table 13. Results of the t-Test (Partial Test)**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error			
1	(Constant)	10,626	3,241		3,279	,001
	Esystem_Implementation	,299	,073	,331	4,077	,000
	Tax Service Quality	,208	,056	,317	3,693	,000
	Compliance_Cost	-,131	,063	-,141	-2,070	,041
	Tax Sanctions	,203	,083	,195	2,441	,016

(Source: Processed Data, 2024)

Based on the data above, the following explanation is obtained:

The implementation of E-System, the results of hypothesis testing show that variable X1 has a calculated t value greater than the t table ( $4.077 > 0.1882$ ) with a significance value smaller than the supposed significance value of 0.05 ( $0.05 > 0.000$ ). So it can be concluded that H1 can be accepted, meaning that the implementation of e-system has a significant effect on MSME taxpayer compliance. The quality of tax services, the results of hypothesis testing show that variable X2 has a calculated t value greater than the t table ( $3.693 > 0.1882$ ) with a calculated t value smaller than the supposed significance value of 0.05 ( $0.05 > 0.000$ ). So it can be concluded that H2 can be accepted, meaning that the quality of tax services has a significant effect on MSME taxpayer compliance. Tax compliance costs, the results of hypothesis testing show that variable X3 has a t-table value greater than the calculated t ( $-2.070 < 0.1882$ ) with a significance value smaller than the significance value of 0.05 ( $0.041 < 0.05$ ). So it can be concluded that H3 is rejected, namely compliance costs do not have a significant effect on MSME taxpayer compliance. Tax Sanctions, the results of hypothesis testing show that variable X4 has a calculated t-value greater than the calculated t-table ( $2.441 > 0.1882$ ) with a significance value smaller than the supposed significance value of 0.05 ( $0.05 > 0.016$ ). So it can be concluded that H4 can be accepted, meaning that tax sanctions have a significant effect on MSME taxpayer compliance.

### The Impact of E-System Implementation on MSME Taxpayer Compliance

Analysis of the partial test results shows that the implementation of the e-system significantly impacts MSME taxpayer compliance. Therefore, it can be concluded that the implementation of the e-system impacts MSME taxpayer compliance.

This is in line with previous research conducted by (Wahyuni et al., 2020), (Adawiyah et al., 2021), (Ndalu & Wahyudi, 2022), and (Majid & Kurnia, 2020) who stated that the implementation of e-systems has an impact on taxpayer compliance. However, the results of this study are inconsistent with previous research conducted by (Novianti, 2023) which states that the implementation of the e-system does not affect taxpayer compliance.

### The Influence of Tax Service Quality on MSME Taxpayer Compliance

Analysis of the partial test results shows that the quality of tax services significantly influences MSME taxpayer compliance. This indicates that the second hypothesis (H2) in this study is accepted, thus concluding that the quality of tax services significantly influences MSME taxpayer compliance.

This is in line with previous research conducted by (Ihsan, 2013), (Jotopurnomo & Mangoting, 2013), and (Sulistiyorini, 2019) who stated that the quality of tax services influences taxpayer compliance. However, the results of this study are not in line with previous research conducted by (Zakiah & Indriastuti, 2020) and (Ester et al., 2017) who stated that the quality of tax services does not affect taxpayer compliance.

### **The Impact of Tax Compliance Costs on MSME Taxpayer Compliance**

Analysis of the partial test results indicates that tax compliance costs have no effect on MSME taxpayer compliance. This indicates that the third hypothesis (H3) in this study is rejected, thus concluding that tax compliance costs have no effect on MSME taxpayer compliance. This research aligns with previous research conducted by (DARK Dewi et al., 2022), (Yasa, 2018), (NPYY Dewi et al., 2022), and (Joman et al., 2020) which states that tax compliance costs do not affect taxpayer compliance. However, the results of this study are inconsistent with previous research conducted by (Sa'adah, 2019) which states that tax compliance costs have a significant impact on taxpayer compliance.

### **The Impact of Tax Sanctions on MSME Taxpayer Compliance**

Analysis of the partial test results shows that tax sanctions significantly influence MSME taxpayer compliance. This indicates that the fourth hypothesis (H4) in this study is accepted, thus concluding that tax sanctions have a significant influence on MSME taxpayer compliance.

The results of this study are in line with previous research conducted by (Prawagis et al., 2016), (Andreansyah & Farina, 2022), (As'ari, 2018), and (Pranadata, 2014) which stated that tax sanctions have a significant influence on taxpayer compliance. However, the results of this study are not in line with previous research conducted by (Ermawati & Afifi, 2018) which states that tax sanctions do not affect taxpayer compliance.

## **CLOSING**

This study aims to determine the impact of the implementation of the e-tax system, the quality of tax services, tax compliance costs, and tax sanctions on MSME taxpayer compliance at the Pekanbaru Senapelan Pratama Tax Office (KPP Pratama). Based on the analysis and discussion in the previous chapter, the following conclusions are drawn. The results of the study show that the implementation of the e-tax system has a significant effect on the compliance of MSME taxpayers at the Pekanbaru Senapelan Pratama Tax Office. The results of the study show that the quality of tax services has a significant effect on the compliance of MSME taxpayers at the Pekanbaru Senapelan Pratama Tax Office. The results of the study show that tax compliance costs do not have a significant effect on MSME taxpayer compliance at the Pekanbaru Senapelan Pratama Tax Office. The results of the study show that tax sanctions have a significant effect on the compliance of MSME taxpayers at the Pekanbaru Senapelan Pratama Tax Office.

For researchers Furthermore, it is recommended to collect a larger sample. This aims to improve data accuracy in the research. It is also hoped that additional variables will be included that may also influence many aspects of the study.

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