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APPENDICES

APPENDICES I Questionnaire Design

No	Construct	Measurement Item
1	Name	
2	Gender	Men
		Women
3	Age	18-25 years
		26-35 years
		36-45 years
		46-55 years
		Above 55 years
4	Marital Status	Single
		Married
		Divorce
		Widowed
		Certificate
		Bachelors degree
		Master degree
		PhD

		Level of Education	Other (specify)
5			

The questionnaire was using 5 likert scale. The evaluation points on the questionnaire are depend on the 5 point likert scale, which range:

Variable	Indicator	Measurement Item	Answer choices				
			Strongly disagree	Disagree	Neutral	Agree	Strongly agree
Tax payers awareness(TA)	TA1	Taxes are regulated under the law (UU) and can be forced.					
	TA2	Taxes are a form of community service to the state.					
	TA3	Tax payment is a form of participation in supporting the country's development.					
	TA4	Delays in paying taxes and reducing taxes can be detrimental to the state.					
	TA5	Inappropriate tax payments will result in lossesthat will be borne by the state.					
Taxpayers System	TS1	I understand the electronic tax filling system better.					
	TS2	Electronic tax filling system is fast and convenient compared to the old manual system.					
	TS3	It is easy and simple for me to file my tax return using electronic tax filing system.					
	TS4	I can access my tax obligations accurately and faster using the electronic tax filingas compared to the					

		manual system.					
	TS5	The e-devices (cell phones, computer, laptops) are available for use when e-filing of tax returns.					
	TS6	Tax online system does not share my information with other website					
	TS7	It is easier to negate and file my returns electronically					

The questionnaire was using 2 dichotomous scale. The evaluation points on the questionnaire are depend on the 2 point dichotomous scale, which range:

Variable	Indicator	Measurement Items	Yes	No
Taxpayers Compliance (TC)	TC1	I have been paying my tax obligations correctly		
	TC2	I have been paying my obligations on time		
	TC3	I have no problem in complying my tax obligations		
	TC4	I am fully satisfied with all tax requirements imposed by the BIR		

APPENDICES II MAIN JOURNAL USED

The Effect of E-Filing Implementation, Level of Tax Comprehension, and Tax Sanction on Formal Compliance of Individual Taxpayer

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Abstract— One of the biggest sources of state revenue is tax revenue. Taxes are used by the government to finance national development. The purpose of this research to determine the effect of E-filing implementation, level of tax comprehension, and tax sanction on formal compliance. Multiple linear regression analysis was used to test statistically hypothesized models. The sample in this research is 178 individual taxpayers. Data on this research is obtained by questionnaire. The method of this sampling is using convenience sampling method. The result of the research shows the variable of E-filing implementation, tax sanction and level of tax comprehension has a significant effect on formal compliance.

Keywords— E-filing, level of comprehension, tax sanction, formal compliance

I. INTRODUCTION

Taxes become one of the important instruments on national economy because it's the largest sources of state revenues for the country incomes. The problem for increasing taxpayer compliance is a classic problem that never seems to be finished. To increase the state revenue, the Directorate General of Taxes should make the tax reform. One of the government ways to maximized country incomes from the tax sector is the introduction of self-assessment systems since the tax reform in 1983 as the replacement of official assessment system. With the system, the taxpayers will be authorized, confidence, and be responsibility to pay and self-report the amount of tax payable. Tax obligation should be implemented according to tax laws and regulations. Therefore, the taxpayers should have a good understanding of applicable tax regulations.

Through the comprehension of taxation that provides for society, we've expected the society knows the importance of taxes for development and countries growth. That comprehension includes the filling of Notice (SPT), tax calculation, tax payments, and tax reporting. So through the understanding of the tax regulation, the taxpayer can pay their tax with the applicable regulations. The research about taxes comprehension has done by [1] found that taxes knowledge has a significant effects on formal compliance. The same result was also obtained of the research by [2] found that the level of tax comprehension has a significant effects on formal compliance.

The regulations and tax procedure has been regulated by the constitution. Even for the tax sanction. The tax sanction is required to give the punishment for tax breakers. The

research has done by [3] [4] show that the tax sanction has a significant effects on annual SPT reporting for taxpayer. This regulations will show the taxpayer would be obedient if they think they will get the strict sanction for their illegal acts in tax smuggling. Different results obtained in the research conducted [5] the threat of punishment has no significant effect on taxpayer compliance.

Tax compliance can be defined a situation which the taxpayer pays all of their tax obligations and exercises their taxation rights [6]. One of the efforts to increasing taxpayer compliance, the government conducted a policy that aims to improve the tax administration system, to facilitate taxpayers, and to improve the tax compliance, by developing an administration system based IT such as e-filing. E-filing is one of the modernizations of taxation program based on the e-government that aims to provide convience of annual SPT for personal income tax (PPh), to increase the compliance of individual taxpayers. For the tax officials, e-filing could facilitate them in the management of databases the storage of taxpayer documents already computerized. E-filing offers many convenient features to taxpayers (i.e., time to file, place of filing, ease-of-use, information searching and online transactions) that are not quite available in the traditional channels [7].

Based on the research from [8] showed that the implementation of e-filing has the significant effect on taxpayer compliance. This research has the same result [9] [10] showed that the implementation of e-filing has a significant effect on tax compliance. The different result of the research conducted by [1] showed that the implementation of e-filing has no significant effect on tax compliance.

II. LITERATURE REVIEW

A. Theory of Planned Behavior (TPB)

This theory was developed by the Theory of Reasoned Action (TRA), that initiated by Martin Fishbein and Icek Ajzen in 1975. The theory of planned behavior said that besides attitudes toward behavior and subjective norms, people also consider the behavioral control perceived through their ability to perform their actions. In this theory, the behavior that doing by people is showing because of the intention that pushed them to do that actions. The intention is showed determining by three factors. There are normal beliefs, behavioral beliefs, and control beliefs. The people's

AN ASSESSMENT OF ZRA E-FILING ON TAX COMPLIANCE AMONG SMEs IN
ZAMBIA: A CASE STUDY OF CHIRUNDU MARKET

BY

BARBARA CHISALA

717821096

A Dissertation submitted to the University of Zambia in collaboration with
Zimbabwe Open University in partial fulfilment of the requirements for the award
of the degree in Master of Business Administration

UNIVERSITY OF ZAMBA

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THE EFFECT OF E-FILING ON THE OF COMPLIANCE INDIVIDUAL TAXPAYER, MODERATED BY TAXATION SOCIALIZATION

Sihar Tambun

Yeny Kopong

ABSTRACT

This study was conducted to determine the effect of E-Filing Compliance Against the individual taxpayer, Moderated By Socialization Taxation. The study used primary data, through the questionnaire research. Respondents of this study is an individual taxpayer, the tax report, on KPP Pratama Jakarta – Sunter. Hypothesis testing is done by using the bootstrap resampling method, using Smart Software Partial Least Square. Data validity is tested with the outer loadings, and goodness of fit tested with composite reliability and cross loadings. Test the hypothesis views of t statistics, the resulting inner weight. Research shows that e-filing significantly influence individual taxpayer compliance. Then, socialization taxation significant effect on compliance of individual taxpayers. However, the socialization of taxation, are not able to moderate significantly, the effect of e-filing on tax compliance.

Keywords: Taxpayer Compliance, E-Filing, Tax Socialization

I. Introduction

Indonesia's revenue realization in fiscal year 2015 was recorded at Rp1, 491.5 trillion, or reaching 84.7 percent of the target in the Revised State Budget (APBN-P) 2015 which is Rp1,761.6 trillion. Of the total state revenue realization, tax revenues reached Rp1,235.8 trillion, or 83 percent of the State Budget target - Revised (APBN-P) 2015 of Rp1,489.3 trillion (source: http://www.kemenkeu.go.id/ dated 5 January 2016).

The Directorate General of Taxes of the Ministry of Finance records that the users of electronic tax deduction report (e-filing and e-SPT) for tax year 2015 has reached 5.5 million taxpayers, both personal and corporate taxpayers. That number is the number of users of electronic services until the end of March 2016. The amount may increase as the Director General of taxes extend the period of reporting of e-filing tax evidence until the end of April 2016. Until the deadline for submission of tax cut evidence as of the end of March 2016, 3.3 million taxpayers are recorded still doing the process manually by attending the tax service office (source: https://m.tempo.co/ April 6, 2016).

The government has actually made various efforts since 2014, including the campaign of e-filing usage so that the SPT reporting process is faster, simpler and can be done from anywhere. Based on data on the Directorate General of Taxation information system (source www pajak.go.id, publication Thursday 16 April 2015), the submission of the Annual Income Tax Return of Personal Taxable Year 2014 through e-Filing is 2,469,572 SPT. If compared to the same period in the previous year which is 1,081,164 SPT, then the submission of Personal Income Tax for 2014 through e-Filing grew 128.42%. Along with the increasing use of E-Filing, the submission of Person of the Year 2014 manually decreased compared to the same period in the previous year. The submission of the Annual Income Tax Return of the individual for the year 2014 without e-filing decreased by 4.61% or a total of 6,210,447 SPT, compared to the same period in the previous year of 6,510,408 SPT. This increase of e-filing usage in the submission of the Annual Income Tax of Personal Income is to be grateful, as evidenced by the increasing number of submission of SPT Personal Income Year in 2015 which amounted to 14.34% or a number of 8,680,019 SPT, compared to the same period in the previous year of 7,591 .572 SPT. The increase of taxpayer compliance in the submission of Annual Income Tax of Personal Income at the same time has an effects on increasing the compliance ratio in submitting Annual Income Tax of Personal Income. In this year, of 16,975,024 personal taxpayers who are required to submit SPT, 51.13% of them submit annual tax returns, or a number of 8,680,019 SPT. The amount increased compared to the previous year, from 17,191,797 taxpayers of Individual Person who must submit SPT, 44.16% of them submit SPT Annual Income, or a number of 7,591,572 SPT. Until March 31, 2015, there are 27,571,471 Individual taxpayers registered with 16,975,024 of which are required to submit SPT. Compared to the previous year, where 25,056,570 are registered as Personal Taxpayers, the DGT recorded a registered taxpayer growth of 10.04%. Then continued with the year 2016, where e-filing users continue to increase (see table 1).

Table 1. The Receptance of Annual Income Tax Return (SPT) on Individual Person as of 31 March 2016

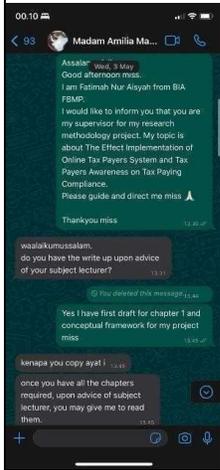| Description	March 31, 2016	March 31, 2015	March 31, 2014
Manual	3.3 Million TP	6.4 Million TP	6.5 Million TP
e-Filing	5.5 Million TP	2.5 Million TP	1.1 Million TP
Total	8.8 Million TP	8.9 Million TP	7.6 Million TP

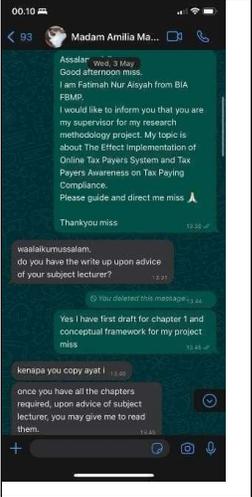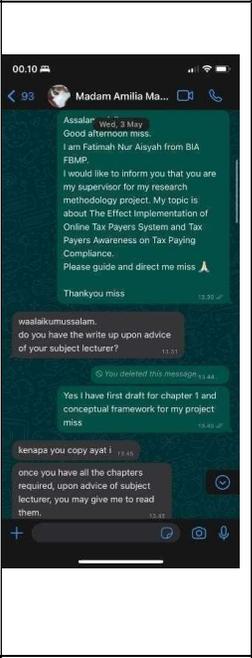# APPENDICES III PROGRESS REPORT

MANAGEMENT RESEARCH

Progress Report (Consultation with Supervisor)STUDENT'S PROGRESS
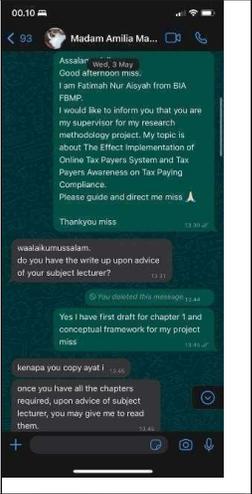REPORT <u>To be filled in bystudent</u>

Student's Name: Fatimah Nur AisyahMatrix Number: 012022090925

Thesis Topic: The Effect Implementation of Online Taxpayers System and
Taxpayers Awareness OnTaxpayers Compliance in Indonesia.

Evidences consultation with your supervisor:

Meeting Date (e.g 1 Feb 2023)	Time of Meeting (e.g 10.30 am - 16.00 pm)	Mode (e.g zoom; meet;f2f; whatsapp)	Evidences of meeting (e.g photo with supervisor or Screenshot)
3 May 2023	13.30-13.51 PM	Whatsapp (Introduction to supervisor and send about my research Title and main journal)	

30 May 2023	16.00 – 16.16 PM	Whatsapp (inform that I have made a presentation)	
2 June 2023	12.00 – 14.00 PM	F2F (correct the chapter 1- 3)	
8 June 2023	14.49 – 15.09 PM	Whatsapp (Shows and ask about details chapter 1-3)	

16 August 2023	12.00-14.00 PM	Face to face	

APPENDICES IV DATA QUESTIONNAIRE