



## ANALYSIS OF TAX PAYMENT COMPLIANCE ON E-COMMERCE TRANSACTION IN SURABAYA

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### ABSTRACT

The purpose of this study was to determine the effect of taxpayer awareness, knowledge of tax regulations and tax counseling on e-commerce transaction tax payment compliance. The population in this study are e-commerce actors in the fashion sector who operate on Instagram social media accounts and are domiciled in Surabaya. The analytical model used in this study is Multiple Linear Regression. This analysis model was chosen because this study was designed to examine the effect of the independent variable on the dependent variable. Based on the results of the analysis and discussion, the following conclusions can be drawn: Taxpayer awareness partially has a negative and insignificant effect on compliance with paying taxes by e-commerce actors. Knowledge of tax regulations partially has a significant positive effect on compliance with paying taxes by e-commerce actors. Tax counseling partially has a positive and insignificant effect on compliance with paying taxes for e-commerce actors.

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### 1. Introduction

The use of the internet in the world of commerce through e-commerce transactions can provide benefits for both sellers and buyers. For instance, for the seller, can get lower marketing and operating costs than the trade which is done conventionally and for the buyers to facilitate the shop to be more practical, can be done anytime and anywhere without having to meet vendors as the concept of conventional trade in generally (Alam, 2014). The easier and more convenient to make buying and selling transactions through e-commerce transactions, making conventional trade transactions drop significantly. Data on the Growth in the Value of E-commerce Transactions in Indonesia in 2011 amounted to IDR 13.5 trillion (*Bank Indonesia, Katadata* in Financial Media, March 2018:15). This value continues to climb to Rp47 trillion in 2015, Rp75 trillion in 2016, and is projected in 2018 to become Rp102 trillion (Media Finance, March 2018:15).

Higher levels of efficiency and effectiveness makes e-commerce more attractive. The convenience and opportunities offered coupled with the growth of a young population who are familiar with technology have created new business strategies. One of them is an e-commerce business or commonly known as *Olshop*. E-commerce that is often encountered usually uses social media that is widely used by the community such as Instagram, Facebook, twitter, and so on to offer goods to the public. Social media was chosen because it does not need to use large capital. A person can have their own personal business, their reach is also getting closer to the people in today's era, most of whom are familiar with the internet, and transactions are carried out online or virtual so it is very easy to set up a business. The buying and selling transactions are carried out without the need to meet in person or make physical contact, simply by offering the goods being traded through the display of images on a website or virtual store. Most of the payment processes use bank transfers or in other ways that have been provided by the e-commerce.

The large population of internet users in Indonesia certainly affects the number of social media users. According to We Are Social & Hootsuite's Digital in 2018 in Southeast Asia Part 2 Report, among the 3 social media platforms that are often used by e-commerce to offer goods to the public, Facebook ranks first at 41%, second is Instagram at 38%, and third is Instagram. Twitter by 27% (wearesocial.com). E-commerce transaction activities that are increasingly advanced and reforming continuously require government response, especially in terms of taxation. As with conventional trade, the government ensures tax compliance for e-commerce players (Muliari, 2011). The President has

made Presidential Regulation (Perpres) Number 74 of (2017) concerning the Roadmap for the Electronic-Based National Trading System (SPNBE)/( Roadmap ) of E-commerce for 2017-2020, this Presidential Regulation was made because of the consideration that an electronic-based economy has great economic potential and is one of the backbones of the national economy (Media Finance, March 2018:20).

Tax regulations specifically on e-commerce transactions are contained in the Circular Letter of the Director General of Taxes Number SE-62/PJ/2013 concerning the Affirmation of Tax Provisions on E-commerce Transaction. The next development, the Director General of Taxes issued SE-06/PJ/2015 concerning Withholding and/or Collection of Income Tax on E-commerce Transactions. The regulation has explained that there are 4 transaction models, namely Online Marketplace, Classified Ads, Daily Deals, and Online Retail. Taxation scheme for e-commerce in principle there is no difference between the application of the provision of e-commerce and conventional. The SPT rate will adjust to the rates in the Income Tax (PPH) Law and Number 23 of 2018. Meanwhile, Value-Added Tax/VAT (PPN) will only be imposed on sellers with a turnover of more than Rp4.8 billion.

On December 31, 2018 the Minister of Finance has also stipulated Regulation of the Minister of Finance of the Republic of Indonesia ( Number: 39/PMK.03/2018) concerning Tax Treatment of Trading Transactions through Electronic Systems (E-commerce) but this regulation will come into force on April 1, 2020. The creation of regulations is still in the context of the government's efforts to optimize tax revenue, the government wants to ensure that taxes payable through e-commerce transactions have been collected according to applicable regulations. Both sellers and buyers who shop are subject to the same tax, so that traders who sell through e-commerce deposit some of the taxes owed (Income Tax and VAT) according to their obligations.

We know that taxes play a very important role as a source of income for a country. State income, one of which comes from taxes, will later be used for national development and to create an independent, just, and prosperous country (Waluyo, 2011). In accordance with its function, namely the budgetair function or the reception function and the regularend function or the regulating function. The function of the budgetair tax is as a source of funds intended for financing government expenditures, both routine expenditures and development expenditures, while the regularend tax function is as a tool to regulate or implement policies in the social and economic fields (Wardoyo and Subiyakto, 2016:1). Factors that affect a country's tax revenue is the level of taxpayer compliance in that country. The more aware and obedient to tax regulations, the more a country's tax revenue will increase. Taxpayer compliance in Indonesia is still a problem, tax observers from Danny Darussalam Tax Center (DDTC) said that currently the level of tax compliance in Indonesia is still very low, reflected in Indonesia's tax ratio which is still at the level of 10.8%, while the International Monetary Fund (IMF) requires a tax ratio of 12.5% to achieve sustainable development (jawapos.com, March 2018).

The Directorate General of Taxes at the Ministry of Finance in (Sari, 2018) said that the e-commerce market is growing rapidly in Indonesia but only a few e-commerce players already have a Taxpayer Identification Number (NPWP), which means that they have not registered or reported as a Taxpayer for Compulsory Compliance. Tax. According to data obtained from the Directorate General of Taxes, 1,600 samples (e-commerce players) were tried, of which 600 have not been identified and 1,000 have been identified. Only 620 out of 1,000 business actors already have a Taxpayer Identification Number (NPWP). Most of those who already have a Taxpayer Identification Number (NPWP) have reported but it is not known that the reporting is in accordance with the facts that occurred at the time of the transaction. Ownership of a Taxpayer Identification Number (NPWP) is the identity of a person who has registered as a Taxpayer and is a requirement to be able to report and pay his tax obligations. Registering as a Taxpayer is one indicator of compliance in paying taxes. From the data above, shows the still little actors of e-commerce which has a Taxpayer Identification Number (NPWP) so that tax compliance perpetrators of e-commerce in Indonesia is still very low.

The emergence of compliance starts from awareness about taxes because awareness is the main capital for taxpayers to foster a sense of obedience. Taxpayer awareness is awareness in understanding that taxes are the largest source of state revenue, trying to understand the laws and

sanctions in tax regulations, being aware that paying taxes is an obligation, taxpayers' perceptions about the implementation of fines (Hasanah, 2016). Taxpayer awareness of e-commerce actors also needs to be considered by the government to increase taxpayer compliance with e-commerce actors, because taxpayer awareness of e-commerce actors is still low, strengthened by research that shows the same thing, namely research from Hasanah (2016), entitled "The Effect of Understanding Tax Regulations, Tax Rates, Environment, and Taxpayer Awareness on E-commerce User Taxpayer Compliance (Case Study on Online Shopping Actors)" on the awareness variable shows that taxpayer awareness does not have a partial significant effect on e-commerce Taxpayer compliance. The results of the regression coefficient value are positive, meaning that taxpayer awareness of taxpayer compliance is directly proportional. If the awareness of the taxpayer is increased, the taxpayer will be more obedient to the fulfillment of his obligations.

Another basic thing that must be owned by taxpayers is knowledge. Without knowledge of tax regulations, it will be difficult for taxpayers to carry out their tax obligations. Several studies show that knowledge of tax regulations owned by taxpayers will support taxpayers to carry out their tax obligations. Knowledge of e-commerce transaction tax regulations is still a new thing to learn, understand, and apply for e-commerce players. Several studies show that tax knowledge has an effect on compliance to carry out tax obligations. As in (Arrum S., 2016) research, entitled "The Influence of Knowledge of Tax Regulations, Quality of Fiscal Services, and Tax Computerized Systems on the Willingness of E-commerce Actors to fulfill Tax Obligations" on the variable knowledge of tax regulations shows that knowledge of tax regulations has a positive and significant effect to the willingness of e-commerce actors to fulfill their tax obligations.

The government continues to make efforts to optimize tax revenue by way of counseling, moral appeals, advertisements in print and electronic media and so on to improve taxpayer compliance, especially for e-commerce players whose tax regulations are still new. Extension services in Indonesia, as in (Marcellin, 2014), entitled "Analysis of Factors Affecting Compliance in Income Tax Obligations of Online Business Owners in the Central Jakarta Region" on the tax counseling variable shows that there is no significant effect between tax counseling and compliance with income tax obligations of online business owners in the Jakarta area. Because the taxation counseling conducted by the government has not reached the target. Therefore, the role of the tax authorities in increasing awareness and compliance of taxpayers, which is obliged to provide guidance and counseling or counseling to taxpayers so that they have the knowledge and skills to carry out tax obligations in accordance with applicable tax laws and regulations, is very important to seek to increase revenue. Taxes and a more appropriate way of Extension is needed in order to have the right impact.

Tax counseling in various forms or methods. Counseling that is carried out regularly and effectively by conducting counseling or through print and electronic media will greatly assist the dissemination of information regarding tax regulations (Mardiasmo, 2013). The information obtained will provide knowledge and understanding to the taxpayer that would be more conscious to understand and meet their tax obligations, particularly regarding new regulations on taxation of e-commerce is certainly more effort is needed for the tax authorities to provide counseling for perpetrators of e-commerce. The knowledge gained is expected to raise awareness about the understanding of the usefulness and benefits of taxes for the community and for oneself which will later lead to a sense of personal desire to pay taxes which gives birth to a disciplined attitude in paying taxes.

The government on the other hand faces challenges because the form of e-commerce transactions is quite unique. It is different from conventional transactions which can be easily followed up because the name of the owner, address of place of business and telephone number is clear even though the Taxpayer does not have an NPWP (Taxpayer Identification Number) because it is still quite clear where the place of business and income is, so it can still be investigated. Sales in the social media platform category will be more difficult to record or track by the government when compared to the marketplace (Bukalapak, Tokopedia, Lazada, etc.) because the nature of the transaction is personal, plus the government has not fully identified all e-commerce players. If the government is more observant of e-commerce on social media sites such as Instagram, Facebook or Twitter, there will be a lot of potential taxes that can be obtained.

## **2. Method**

### **2.1 E-commerce**

E-commerce is electronic commerce, which is a collection of technologies, applications, and businesses that connect sellers and buyers to carry out transactions for the distribution, purchase, sale, marketing of goods and services electronically via the internet or television, www ( world wide web) , or a network other computers (wikipedia.com). According to SE-62/PJ/2013 concerning the Affirmation of Tax Provisions on E-commerce Transactions, it is explained that E-commerce is the trading of goods and/or services carried out by business actors and consumers through an electronic system.

The transaction mechanism of the e-commerce system is not much different from the conventional system, only the internet (virtual world) as a POS (Point-Of-Sale) which can be easily accessed through electronic media such as personal computers (PCs), smart phones, and so on. The transaction mechanism begins with consumers looking for the desired product or service on the internet by browsing the available e-commerce sites. Through the available online catalog, consumers then determine the goods or services they want to buy. Next, the consumer will fill in the mail order provided by the seller.

### **2.2 Compliance Paying Taxes**

Compliance in the Big Indonesian Dictionary (KBBI) has the meaning of obedient nature; obedience: the leader of the state demands obedience from every citizen. The meaning of taxpayer compliance itself according to Nurmantu (2005:148) is a condition where the taxpayer fulfills all tax obligations and exercises his taxation rights. Considering that the taxation system in Indonesia adopts a self-assessment system, compliance with voluntary tax obligations is very much needed where taxpayers are responsible for determining their own tax obligations and then accurately and timely paying and reporting their tax obligations. (Rahayu, 2010) explains the types of taxpayer compliance as follows:

- a) Formal Compliance; a situation where the Taxpayer fulfills his tax obligations formally in accordance with the provisions of the taxation law. For example, submitting the Tax Return (SPT) is correct or not, the important thing is that the Tax Return (SPT) has been submitted before March 31.
- b) Material Compliance; a situation where the Taxpayer substantively/essentially complies with all material provisions of taxation in accordance with the content and spirit of the formal compliance tax law. For example, the Taxpayer pays attention to the actual truth of the content and nature of the Tax Return (SPT).

### **2.3 Taxpayer awareness**

Awareness in the Big Indonesian Dictionary (KBBI) has the meaning of conviction; the state of understanding what is felt or experienced by someone. Taxpayer awareness arises in the taxpayer himself as an encouragement or motivation to pay taxes, namely a condition where the taxpayer knows, recognizes, respects and obeys the applicable tax provisions and has the sincerity and desire to fulfill his tax obligations. Hasanah (2016) and Nugroho (2016) describe several forms of taxpayer awareness that encourage taxpayers to pay taxes. There are three main forms of awareness regarding tax payments, namely:

- a. Awareness that taxes are a form of participation in supporting the development of the country. If they realize this, the taxpayer is willing to pay taxes because they feel they are not harmed by the collection taxes made. Taxes are realized to be used for state development in order to improve the welfare of citizens.
- b. Awareness that delays in paying taxes and reducing the tax burden are very detrimental to the state. Taxpayers are willing to pay taxes because they understand that delays in paying taxes and reducing the tax burden have an impact on the lack of financial resources which can result in delays in state development.

- c. Awareness that taxes are determined by law and can be forced. Taxpayers will pay because tax payments are realized to have a strong legal basis and are an absolute obligation of every citizen.
- d. The indicators used to measure the taxpayer awareness variable according to Nugroho (2016) are taxes that are used by participation in supporting the country's development, delays in paying taxes and reducing the tax burden are very detrimental to the state, taxes are stipulated by law and can be forced, paying taxes is not in accordance with the law should be paid will be detrimental to the state, and the submission of Tax Return (SPT).

#### 2.4 Knowledge of tax regulations

Knowledge in the Big Indonesian Dictionary (KBBI) means everything that is known; cleverness; or everything that is known regarding the subject (subject). Knowledge is the result of knowing and this occurs after people have sensed a certain object. Sensing occurs through the five human senses, namely the senses of sight, hearing, smell, taste and touch. Most human knowledge is obtained from one's own experience or the experience of others, one's activities, activities and obedience are determined by knowledge. Tax knowledge is the process of changing the attitude and behavior of a taxpayer or group of taxpayers in an effort to mature human beings through teaching and training efforts.

There are several indicators that taxpayers know and understand the tax regulations of (Nugroho, 2016). (1) Ownership of Taxpayer Identification Number (NPWP). Every Taxpayer who has income is obliged to register himself to obtain Taxpayer Identification Number (NPWP) as a means for tax administration; (2) Knowledge and understanding of rights and obligations as a Taxpayer. If the Taxpayer already knows and understands his obligations as a Taxpayer, then they will do so, one of which is paying taxes; (3) Knowledge and understanding of Non-taxable income (PTKP), taxable income (PKP) and tax rates. By knowing and understanding the applicable tax rates, it will be able to encourage taxpayers to be able to calculate their own tax obligations correctly. Taxpayers know and understand tax regulations through counseling conducted by Tax office (KPP) and tax *training* that they follow.

#### 2.5 Hypothesis

Based on the theoretical basis and framework above, the hypotheses to be tested in this study are:

- a. There is a Significant Positive Effect of Awareness of Paying Taxes on Compliance with Paying Taxes
- b. There is a Significant Positive Effect of Tax Knowledge on Compliance Paying Taxes.
- c. There is a Significant Positive Effect of Tax Counseling on Compliance Paying Taxes.

#### 2.6 Research methods

The type of research used is quantitative. This is because to find out, test and analyze the effect of taxpayer awareness (X1), knowledge of tax regulations (X2) and tax counseling (X3) on tax compliance (Y) using data in the form of numbers. The figures are obtained from the respondents' answers which are processed using SPSS data. Therefore, it is necessary to test the hypotheses that have been proposed, so that the research and analysis methods designed are in accordance with the variables studied so as to obtain accurate results (Arikunto, 2010).

The object of research is something that is of concern in a study, the object of this research is the target in research to get answers and solutions to problems that occur. Sugiyono (2017:41) explains the notion of research objects as scientific targets to obtain data with certain goals and uses about something objective, valid and reliable about something (certain variables). The object of research in this study is the awareness of taxpayers, knowledge of tax regulations and tax counseling on compliance with paying taxes from E-commerce actors in the fashion sector who operate on Instagram social media accounts domiciled in Surabaya.

According to (Nazir, 2017) the operational definition is a definition given to a variable or a construct by providing an operation needed to measure the construct or variable. The operational definition describes a particular method used to conduct research, thus enabling other researchers to replicate the same measurement or develop a better measurement method.

Variables and operational definitions in this study are as follows:

### 1. Taxpayer awareness (X1)

Taxpayer awareness arises in the taxpayer himself as an encouragement or motivation to pay taxes, namely a condition where the taxpayer knows, recognizes, respects and obeys the applicable tax provisions and has the sincerity and desire to fulfill his tax obligations. This variable is measured by indicators introduced by Nugroho (2016), namely:

- 1) Tax is a form of participation in supporting the development of the State
- 2) The delay in paying taxes and reducing the tax burden is very detrimental to the State
- 3) Taxes are determined by law and can be enforced
- 4) Paying taxes that are not in accordance with what should be paid will be detrimental to the State
- 5) Submission of SPT

### 2. Knowledge of tax regulations (X2)

Tax knowledge is the process of changing the attitude and behavior of a taxpayer or group of taxpayers in an effort to mature human beings through teaching and training efforts. Taxpayer knowledge in this study was measured by indicators introduced by Nugroho (2016), namely:

- 1) Ownership of Taxpayer Identification Number (NPWP)
- 2) Knowledge and understanding of rights and obligations as a Taxpayer
- 3) Knowledge and understanding of Non-taxable income (PTKP), taxable income (PKP), and tax rates
- 4) Taxpayers know and understand tax regulations through counseling conducted by KPP and tax *training* that they follow

### 3. Tax Counseling (X3)

Tax counseling means the efforts made by the Director General of Taxes to provide understanding, information and guidance to the public, especially taxpayers to know and understand all things regarding taxation.

Tax Counseling in this study was measured by the indicators introduced by (Wijayanto, 2016), namely:

- 1) Extension Procedures
- 2) Frequency of Counseling
- 3) Clarity of Tax Counseling
- 4) Knowledge of tax regulations

### 4. Compliance Paying Taxes (Y)

Taxpayer compliance according to (Nurmantu, 2005) is a condition in which the taxpayer fulfills all tax obligations and exercises his taxation rights. Compliance with paying taxes in this study is measured by the indicators introduced by Kundalini (2016), namely:

- a. Taxpayers who register themselves
- b. Depositing Notification Letter (SPT)
- c. Taxpayers do not delay in paying tax obligations owed to the Tax Offices located in their respective regions
- d. Taxpayers who are clean from punishment due to their actions in the field of taxation within the last 5 (five) years

## 2.7 Sampling Technique

According to Sugiyono (2017: 80) population is a generalization area consisting of subjects or objects that have certain characteristics and qualities that are determined by a researcher to be studied, which then draws a conclusion. Based on this understanding, the population in this study are E-commerce actors in the fashion sector who operate on Instagram social media accounts and are domiciled in Surabaya. According to Sugiyono (2017:81) the sample is part of the number and characteristics possessed by the population or it can also be interpreted as a small group being observed. The sampling technique used in this study is Non Probability with the Purposive Sampling method, which is a sampling technique based on certain considerations or criteria (Sugiono,

2017: 85), it is hoped that this sampling is truly in accordance with the research to be carried out. In this study, the criteria used are:

1. Actors who do e-commerce business in the fashion sector who operate on Instagram social media accounts and are domiciled in Surabaya
2. E-commerce actors who have been operating for at least 1 year, because it describes the ability of the perpetrators to be able to report their tax obligations
3. E-commerce actors who have a gross circulation (turnover) that does not exceed Rp. 4,800,000,000.00 (four billion eight hundred million rupiah) in 1 tax year, because this research focuses on Government Regulation Number 23 of (2018)

### 3. Research Results and Discussion

#### 3.1 Multiple Linear Regression Analysis

The analytical technique used in this study is Multiple Linear Regression with 3 independent variables, namely Taxpayer Awareness (X1), Tax Regulation Knowledge (X2) and Tax Counseling (X3) and 1 dependent variable, namely Tax Paying Compliance (Y). According to Hasanah (2016), this test is used to see the magnitude of the influence of the independent variables on the dependent variable. Hypothesis testing was carried out using the F test formula (model fit) and t test. The presentation steps taken for each hypothesis test are as follows:

#### 3.2 Simultaneous Significant Test (Statistical test f)

The F statistic test was carried out with the aim of testing whether all independent variables, namely taxpayer awareness, knowledge of tax regulations and tax counseling had a simultaneous/simultaneous effect on one dependent variable, namely tax compliance. You do this by looking at the ANOVA table for the results of SPSS processing. The steps for testing the hypothesis are as follows:

1. Formulating statistical hypotheses:
  - a.  $H_0: \beta_1, \beta_2, \beta_3 = 0$  (There is no significant positive effect simultaneous awareness of the taxpayer (X1), knowledge of tax laws (X2), Education Tax (X3) on adherence to pay taxes (Y)).
  - b.  $H_1: \beta_1, \beta_2, \beta_3 \neq 0$  (There is a significant positive effect simultaneous awareness of the taxpayer (X1), knowledge of tax regulations (X2), Education Tax (X3) to pay tax compliance (Y)).
2. Determining the level of significance:
 

The significance level is  $(\alpha) = 5\%$  or 0.05 with degrees of freedom  $df_1 = (k - 1)$  and  $df_2 = (n - k)$ . So therefore  
 $df_1; df_2 = (k - 1; n - k)$   
 $df_1; df_2 = (3 - 1; 80 - 3)$   
 Obtained F-table of 3.12
3. Finding the value of F-count

**Table 1.**  
ANOVA for F-Test ANOVA <sup>a</sup>

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	2264,325	3	754.775	55.883	,000 <sup>b</sup>
Residual	1026,475	76	13,506		
Total	3290,800	79			

a. Dependent Variable: Compliance paying taxes (Y)

b. Predictors : (Constant), Tax counseling (X3), Knowledge of tax regulations (X2), Taxpayer awareness (X1)

Source: Primary Data (processed), 2021

In table 1 ANOVA for the f test above, the  $F_{count}$  value is 55.883.

4. Decision criteria:

- a. If the significant level is  $> 0.05$  or  $F_{\text{count}} < F_{\text{table}}$ , then  $H_0$  is accepted and  $H_1$  is rejected which means there is no significant positive effect simultaneously on taxpayer awareness (X1), knowledge of tax regulations (X2), tax counseling (X3) on compliance with paying taxes (Y).
- b. If the significant level is  $< 0.05$  or  $F_{\text{count}} > F_{\text{table}}$ , then  $H_0$  is rejected and  $H_1$  is accepted which means there is a significant positive effect simultaneously on taxpayer awareness (X1), knowledge of tax regulations (X2), tax counseling (X3) on tax compliance (Y).

This study shows the results obtained that the significant level in the ANOVA table is  $0.000 < 0.05$  and the  $F_{\text{count}} > F_{\text{table}}$  is  $55.883 > 3.12$ . That is,  $H_0$  is rejected and  $H_1$  is accepted which means there is a significant positive effect simultaneously on taxpayer awareness (X1), knowledge of tax regulations (X2), tax counseling (X3) on tax compliance (Y).

### 3.3 Individual parameter significance test (t statistic test)

The t statistic test is also known as the individual significant test where this test shows how far the influence of the independent variable is partially on the dependent variable. According to (Ghozali, 2016), some of the steps needed are as follows:

#### 1. Formulating statistical hypotheses

- a.  $H_0: \beta_1, \beta_2, \beta_3 = 0$  (There is no significant positive effect partial awareness of the taxpayer (X1), knowledge of tax laws (X2), Education Tax (X3) on adherence to pay taxes (Y)).
- b.  $H_1: \beta_1, \beta_2, \beta_3 \neq 0$  (There is a significant positive effect partial consciousness of paying taxes (X1), knowledge of tax regulations (X2), Education Tax (X3) to pay tax compliance (Y)).

#### 2. Finding the level of significance

The significance level was equal to  $(\alpha) = 5\%$  or  $0.05$  with degrees of freedom  $df = (n - k)$ . So therefore

$$df = (n - k)$$

$$df = (80 - 3)$$

$$df = (77)$$

Because the one-way test hypothesis is obtained  $t_{\text{table}}$  of 1.665 3. Looking for the value of  $t_{\text{count}}$

**Table 2.**  
**Partial Test Results (t Test)**

Model	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	Std. Error	Beta	t	
1 (Constant)	1,486	2,362		,629	,531
Taxpayer awareness (X1)	-,012	,082	-,014	-,149	,882
Knowledge of tax regulations (X2)	,658	,071	,798	9,283	,000
Tax Counseling (X3)	,063	,067	0.075	,944	,348

a. Dependent Variable: Compliance paying taxes (Y)



Source: Primary Data (processed), 2021 In table 4.17 of the t-test results above, the  $t_{\text{count}}$  value is -0.149 for the taxpayer awareness variable (X1), the  $t_{\text{count}}$  value is 9.283 for the tax regulation knowledge variable (X2), and the  $t_{\text{count}}$  value is 0.944 for the tax counseling variable (X3).

### 3.4 Decision criteria

If the significant level is  $> 0.05$  or  $t_{\text{arithmetic}} < t_{\text{table}}$ , then  $H_0$  is accepted and  $H_1$  is rejected which means there is no significant positive effect partially on taxpayer awareness (X1), knowledge of tax regulations (X2), tax counseling (X3) on compliance with paying taxes (Y). If the significant level is  $< 0.05$  or  $t_{\text{arithmetic}} > t_{\text{table}}$ , then  $H_0$  is rejected and  $H_1$  is accepted which means there is a significant positive effect partially on taxpayer awareness (X1), knowledge of tax regulations (X2), tax counseling (X3) on tax compliance (Y)

This study shows the results that:

- a. Hypothesis 1 ( $H_1$ ): There is a Significant Positive Effect of Taxpayer Awareness on Tax Paying Compliance.

In table 4.17 the results of the t test above, obtained a significant level of  $0.882 > 0.05$  and  $t_{\text{count}} > t_{\text{table}}$  is  $-0.149 < 1.665$ . That is,  $H_0$  received and  $H_1$  rejected, which means there is no significant positive effect partial awareness of the taxpayer (X1) to pay tax compliance (Y).

- b. Hypothesis 2 ( $H_2$ ): There is a Significant Positive Effect of tax regulations Knowledge against Paying Tax Compliance.

In table 4.17 the results of the t test above, obtained a significant level of  $0.000 < 0.05$  and  $t_{\text{count}} > t_{\text{table}}$  is  $9.283 > 1.665$ . That is,  $H_0$  is rejected and  $H_2$  is accepted, which means there is a significant positive effect partially on knowledge of tax regulations (X2) on tax compliance (Y).

- c. Hypothesis 3 ( $H_3$ ): There is a Significant Positive Effect of Tax Counseling on Compliance Paying Taxes.

In table 4.17 the results of the t test above, obtained a significant level of  $0.348 > 0.05$  and  $t_{\text{count}} > t_{\text{table}}$  is  $0.944 < 1.665$ . That is,  $H_0$  accepted and  $H_3$  rejected, which means there is no significant positive effect is partially Extension taxation (X3) to pay tax compliance (Y).

### 3.5 Discussion

The results of statistical analysis obtained the value of the variable coefficient of taxpayer awareness (X1) of -0.012. This value shows that the taxpayer awareness variable has a negative effect on tax compliance. This value also shows that with the increasing awareness of taxpayers, the tax compliance will decrease. Based on the results of partial hypothesis testing (t test) conducted, the results obtained that taxpayer awareness has a significant value of 0.882 which means this value is greater than 0.05, with  $t_{\text{count}}$  of -0.149 and  $t_{\text{table}}$  of 1.665  $t_{\text{count}} < t_{\text{table}}$ , Based on this, it can be concluded that partially the awareness of taxpayers has a negative and insignificant effect on compliance with paying taxes by e-commerce actors. Thus the first hypothesis ( $H_1$ ) that there is a significant positive effect on compliance awareness taxpayers pay taxes rejected.

The results of this study support the results of research conducted by Herryanto and Toly (2013) which states that taxpayer awareness has a partially negative and significant effect on taxpayer compliance. Taxpayer awareness arises in the taxpayer as an encouragement or motivation to pay taxes, namely a condition where the taxpayer knows, recognizes, respects and obeys the applicable tax provisions and has the sincerity and desire to fulfill his tax obligations. Of the 10 statement items submitted to respondents, the item knowing that taxes are regulated in the Act is the most understood. However, in this study, 71.6% of respondents do not have a Taxpayer Identification Number/TIN (NPWP) even though ownership of a TIN is the main capital for paying taxes. This means that respondents are still in the stage of knowing, acknowledging, appreciating that they have not yet reached the stage of complying with the applicable tax provisions so that they do not have the sincerity and desire to fulfill their tax obligations. In addition, the online shop business is sometimes not routinely run by some respondents so that respondents do not think too seriously about the tax problem. The results of research from Hasanah (2016) state that taxpayer awareness has no partial effect on taxpayer compliance. The community is required to carry out state obligations by paying taxes voluntarily and with full awareness as a form of the spirit of mutual cooperation to build the

national economy. Public awareness of paying taxes has not yet reached the level as expected. In general, people still have objections about payment issues and how to calculate and report them.

Results of statistical analysis variable coefficient values obtained knowledge of tax regulations (X2) is 0.658. This value indicates that the variable knowledge of the tax code has a positive influence on the compliance of paying taxes. Value shows also that with the increasing knowledge of tax regulations will further increase the compliance of paying taxes. Based on the partial results of hypothesis testing (t test) were carried out, the result that knowledge of tax regulations has a significant value of 0.000, which means the value is less than 0.05, with a  $t_{\text{arithmetic}}$  amounted to 9.283 and  $t_{\text{table}} 1.665$   $t_{\text{count}} > t_{\text{table}}$ , based it can be concluded that partial knowledge of tax regulations are a significant positive effect on compliance offender to pay tax e-commerce. Thus the second hypothesis (H<sub>2</sub>) that there is a significant positive effect on adherence knowledge of tax laws to pay taxes received.

The results of this study support the results of research conducted by (Sutiyono, 2013), Marcellin (2014), Arrum S. (2016), Hasanah (2016), Nugroho (2016), and (Salmah, 2018) where the results of these studies conclude that there is a significant influence partially positive significant knowledge of tax regulations on tax compliance. In this study show that the knowledge of the respondent to pay tax is still in the undecided category in terms of registration of TIN, filling SPT, rates until the information obtained regarding the taxation rules for e-commerce either through KPP (Tax Office) and training. The majority of respondents do not have a TIN, respondents still feel do not want to pay taxes because of perceived knowledge about the tax rules of e-commerce has not respondents get from a government that raises doubts obligations what should be done by the online shop. Increased knowledge of tax rules, both formal and non-formal will give a positive impact on the awareness of the taxpayer. Therefore, knowledge of tax regulations makes taxpayers have to be more active to assist the state in increasing the prosperity and welfare of citizens through paying taxes.

The results of statistical analysis obtained the coefficient value of the Tax Counseling variable (X3) of 0.063. This value indicates that the tax counseling variable has a positive effect on tax compliance. This value also shows that the increasing tax counseling will further increase tax compliance. Based on the results of partial hypothesis testing (t test) that was carried out, the results showed that tax counseling had a significant value of 0.348, which means this value is greater than 0.05, with  $t_{\text{count}}$  of 0.944 and  $t_{\text{table}}$  of 1.665  $t_{\text{count}} < t_{\text{table}}$ , based on this It can be concluded that partially tax counseling has a positive and insignificant effect on compliance with paying taxes by e-commerce actors. Thus the third hypothesis (H<sub>3</sub>) is that there is a significant positive effect of tax counseling on tax compliance is rejected. The results of this study support the results of research conducted by Marcellin (2014) and Herryanto and Toly (2013) which states that tax counseling has no significant effect on taxpayer compliance. It can be said that the counseling carried out by the tax authorities or the government has not reached its target. Of the 9 statement items submitted to respondents, many items that received tax cases through social media were still in the doubtful category. Respondents are perpetrators of e-commerce at any time to open the Internet or social media are more focused on their business activities alone and tend to ignore the existing taxation news on social media. Guidance is needed to inform the public about the tax regulations of e-commerce in force, the right way of counseling and done regularly will help people understand their obligations to pay taxes.

#### 4. Conclusion

Based on the results of the analysis and discussion as described in the previous chapter regarding the effect of taxpayer awareness, knowledge of tax regulations and tax counseling on tax compliance, the results of the study can be concluded as follows Taxpayer awareness partially has a negative and insignificant effect on compliance with paying taxes by e-commerce actors. Thus the first hypothesis (H<sub>1</sub>) that there is a significant positive effect on compliance awareness taxpayers pay taxes rejected. Knowledge of tax regulations partially has a significant positive effect on compliance with paying taxes by e-commerce actors. Thus the second hypothesis (H<sub>2</sub>) that there is a significant positive effect on adherence knowledge of tax laws to pay taxes received. Tax counseling partially has a positive and

insignificant effect on compliance with paying taxes for e-commerce actors. Thus the third hypothesis (H<sub>3</sub>) is that there is a significant positive effect of tax counseling on tax compliance is rejected. There is a significant positive effect simultaneously on taxpayer awareness (X<sub>1</sub>), knowledge of tax regulations (X<sub>2</sub>), tax counseling (X<sub>3</sub>) on tax compliance (Y). Based on the results of the study, it was also found that compliance with paying taxes by e-commerce actors was influenced by taxpayer awareness, knowledge of tax regulations and tax counseling by 68.8%. The remaining 31.2% is influenced by other variables outside the discussion in this study.

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