INFORMATION ARTICLE

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KEYWORDS:
Understanding and Awareness of Taxpayers; Tax Sanctions; Fiscal Services; E-Filing System; Taxpayer compliance

JEL Classification: G33

ABSTRACT

Objective – The objective of this paper is to examine the ways understanding and aware of taxpayers are regarding understanding and awareness of taxes, penalties, tax authorities, and electronic filing systems for taxpayers regarding taxpayer compliance in the DKI Jakarta area..

Design/methodology – The method of this study is quantitative. As part of this quantitative study, it is not in the form of statistics, but through the process of collecting data by distributing questionnaires and using sampling methods that aim to eliminate the problem of extensive data collection to make population conclusions so that data collection will be practical, cost-effective and convenient. The sampling technique is measurement model analysis in the outer model and structural model analysis in the inner model employing SmartPLS 3 Multivariate Structural Equation Model (SEM).

Results – Partially the findings of this research suggest that the electronic filing system affects taxpayer compliance. Understanding and awareness of taxpayers has tax sanctions have had no effect on taxpayer compliance no effect on tax authorities' and taxpayers' compliance services have no effect on taxpayer compliance. The square root of R, or R2 simultaneously is 0.504 or 50.4%. This indicates that factors that influence compliance by taxpayers understanding and awareness of taxpayers, tax sanctions, tax authorities and e-filing systems of 50.4%. The contribution of this research shows that the electronic filing system a impact on compliance by taxpayers, in this instance taxpayers must learn more about taxes and the government must provide education and an adequate system for taxpayers.

Research limitations/implications – The weakness of this study is that the number of respondents who are taxpayers registered at the DKI Jakarta KPP is still limited and does not represent the sample as a whole. The implication is that conclusions cannot be generalized and cannot be used as the main reference.

The number of taxpayers during a pandemic situation was reluctant to report and pay taxes, this had an impact on the level of compliance.

Novelty/Originality – The novelty of this study is that there are samples taken from the Covid pandemic, the variables of awareness and concern use different indicators.
1. INTRODUCTION

Taxes are the largest source of government revenue among other revenues so that taxes are an important source of state revenue. The tax received can be useful as financing for the development of the country increases the prosperity and welfare of the community (Aditya, 2022). The more rapidly a development in a country, the more advanced the standard of living of the whole community. Community welfare and people's prosperity is a responsibility and goal of the state as written in the Indonesian constitution, namely the Indonesian Republic's 1945 Constitution (Amelda, 2022). Directorate General of Taxation is based on the government having established taxes as a strategic element in planning development so that it continues according to its fiscal mission. By collecting domestic income through the tax sector to back up the independence of government financing conforming to the tax Law with a high level of effectiveness and efficiency (Djaja & Mulyani, 2020).

Since the beginning of 2020 a new pandemic disease called Covid-19 has emerged. Coronavirus is an infectious sickness resulting from acute breathing syndrome (Widodo, 2021). The emergence of this disease outbreak has a very broad impact, not only in foreign countries including Indonesia which has started to be infected by this virus outbreak, with the spread and danger of this virus causing the government to be required to work extra quickly in tackling this, and of course the policies that are implemented taken by the government will definitely have a certain impact on society and affect several PAD sectors which result in a decline, one of which is the tourism industry. Because the Covid 19 epidemic spreads quickly, namely through small droplets that come out/spray through the nose or mouth when those infected with the virus sneeze or cough. Several countries have made various efforts in this regard, such as carrying out lockdowns and social distancing.

Lockdown is a situation where the government locks all access in and out of an area or country. While social distancing is a situation where we are urged to stay away from all forms of association, keep our distance from humans, and avoid gatherings that involve many people. In Indonesia, Impact of the spread of the new coronavirus on the tourism industry was felt, this You can tell by the number of tourists attractions that were temporarily closed and reduced tourist visits, both domestic and foreign. As of April 10 2020, The Indonesian Hotel and Restaurant Association (PHRI) has found that 1,542 hotels in 31 provinces in Indonesia have closed. The other three states are still under the systematic control of PHRI. Apart from that, it turns out that the corona outbreak has also caused various domino effects which are very crucial as well as the decline in income from the tourism business, inevitably the tourism business owners have also started to employ their employees in shifts or work shifts that are adjusted to the needs of 1 day of entry and 1 day off (Soehardi & Untari, 2020) and will cut workers' salaries or even lay off their workers so that workers in the tourism industry sector experience enormous losses. Along with the weakening of the tourism industry, it will indirectly weaken the local government as well, especially areas that are highly dependent on the tourism industry (Maros & Juniari).

The spread of the corona virus has spread to almost every country including Indonesia, Even Indonesian COVID-19 has been formally classified as a national catastrophe by President Joko Widodo. This provision was made by the Executive Order (Keppres) No. 12 of 2020 of the Indonesian Republic on the designation of 2019 (Covid-19) as a national catastrophe for the spread of coronavirus illness through non-natural catastrophes (Amrul, 2021). During a pandemic like today there are many things that require us to stay at home if there is no urgent need. Of course this limits us to activities. Previously, we did everything directly, but during a pandemic, it seemed like it required us to go online or indirectly. Due to the epidemic, socioeconomic turmoil around the world, with cultural and athletic events postponed or cancelled, and worry about inventory shortages leading to buying in haste. Conspiracy theories and false information about the virus have circulated online, leading to incidents of racism and xenophobia directed at Chinese and other East or Southeast Asians (Safitri et al., 2021).

For the Southeast Asia region, whose economy is the seventh world's largest, asia's largest, The pandemic caused by COVID-19 a significant direct influence on the national economy of countries in this region. Communities are greatly affected by economic conditions, from loss of income (traders etc.) as well as cuts in pay and layoffs in both states and private employees/employees (Munandar, 2020). If the productivity of the household sector decreases, then a company's taxable income will also decrease, and of course it should have an effect on total revenue from state taxes (Kimbonguila et al., 2019). Therefore, efforts need to be made by governments in countries in the Southeast Asian region maintain financial stability amid the emergency because of the Coronavirus pandemic, one of the instruments that can be used is fiscal policy which includes policies related to taxation. In a sluggish economic condition, tax policy can be focused on providing various tax relief or incentives so that people's purchasing power and
consumption levels can be maintained. In addition, a responsive and targeted tax policy is urgently needed in a pandemic. These conditions prompted the OECD, which stands to promote economic development and cooperation (OECD) to issue a tax planning framework that could be implemented by countries in the world amidst the Coronavirus pandemic, including countries in the region of Southeast Asia (Arham & Firmansyah S.E., M.M., M.Ak., 2021).

Table I. Poverty Rate Data for DKI Jakarta

<table>
<thead>
<tr>
<th>Year</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015</td>
<td>10.7%</td>
</tr>
<tr>
<td>2016</td>
<td>9.7%</td>
</tr>
<tr>
<td>2017</td>
<td>8.7%</td>
</tr>
<tr>
<td>2018</td>
<td>7.7%</td>
</tr>
<tr>
<td>2019</td>
<td>6.7%</td>
</tr>
</tbody>
</table>


Many countries have experienced a shrinking economy, Increased spending budget to deal with Covid and overcoming its economic impact, including Indonesia, however on the opposite hand government revenue, experienced a steep decline after the recession, especially from the tax system (Mahpudin et al., 2022). Throughout the Covivirus-19 pandemic, the government has given a lot of impetus through the General Department of Taxation. Exemption of accommodation tax and restaurant tax in tourist destinations consisting of 33 counties and cities, offering 30% to 25% discounts on air tickets in several tourist destinations affected by the decline in tourist numbers, etc. (Wijoyo et al., 2021). In the MSME sector, The government is hopeful that MSMEs will survive this pandemic. PMK No. 3 Chapter III in this instance 86/PMK.03/2020 on Tax Incentive Programs for COVID-19 Affected Citizens has supported the support of his MSMEs, the business community. increase. This chapter describes the final income tax incentives under Decree No. 23/2018 (Anan, 2021). PPh 21 Government paid to workers with annual gross income of IDR 200 million or less (Kumala & Abu Bakar, 2022).

MSME stands for small, medium, and micro Enterprise. MSMEs serve a crucial job in the economy of the nation. Socially speaking, MSMEs are a medium for overcoming poverty, reducing joblessness and even reducing rates of crime. In the monetary perspective, MSMEs play a role in increasing the economic level of society by providing employment opportunities. They also have the potential to contribute to the state budget through the taxes they pay (Amah et al., 2021).

Businesses are also encouraged to utilize all facilities to ensure business continuity throughout the pandemic (Widjaja, 2021).

Table I.2 Income Tax Return Compliance Ratio 2016-2020 (billion).

<table>
<thead>
<tr>
<th>Description</th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
<th>2019</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Registered Taxpayer</td>
<td>15050399</td>
<td>16610850</td>
<td>17003984</td>
<td>16124477</td>
<td>20207597</td>
</tr>
<tr>
<td>Notification Letter submitted</td>
<td>14703225</td>
<td>13392392</td>
<td>13224446</td>
<td>12019797</td>
<td>22497991</td>
</tr>
<tr>
<td>Compliance</td>
<td>77.6%</td>
<td>73.6%</td>
<td>71.1%</td>
<td>72.5%</td>
<td>86.7%</td>
</tr>
</tbody>
</table>

Source: (Mujiyati & Khalimaturosyid, 2022)

If we look at the table above, it shows that state revenue in the tax sector always increases or decreases (Dwianika et al., 2021). The compliance ratio is between the number of Annual Income Tax Returns submitted or received by Taxpayers in a certain tax year and Number of registered taxpayers who need to do so submit SPT at the beginning of the year. The ratio of total taxpayer compliance shows an increasing trend from 2016 to 2020. Despite an increase in taxpayer compliance, tax revenue at the end of 2020 reduced due to the Covid-19 pandemic.

2. LITERATURE REVIEW

2.1 Theoretical Framework and Hypothesis Attribution Theory

According to Harold Kelley (1972), Fritz Heider (1958), states that the understanding of tax regulations is the knowledge of the taxpayer to determine decisions related to attitudes towards their implementation.

2.2 Theory of Planned Behavior

Development of the Theory of Reasoned Action (TRA) model by adding a behavioral variable as a perceived control variable, namely a person's intention to be involved in attitudes at certain times and locations can be predicted (Ajzen, 1991).
2.3 Tax Compliance Theory

Tax compliance is expected as a form of voluntary awareness to comply with applicable tax regulations and tax administration without having to be accompanied by activities against the previous tax authorities, namely reporting income and paying taxes on time (International Bureau of Fiscal Documentation, 2015). Meanwhile, according to Hasseldine (2007) obedience is reporting all assets of taxpayers written in a certain period and reporting of appropriate tax responsibilities, in line with the tax revenue code, rules and implementation of court decisions when recorded. This is in line with the opinion of James and Nobes (2018) that there is no need for law enforcement if the taxpayer complies with the law and tax administration, meaning that voluntary tax compliance is the willingness of the taxpayer to do what is recorded in the tax regulations, and consistency in carrying out what unwritten tax regulations.

Pursuant to Article 1 of Law No. 28th year of general tax laws and procedures (1) is: "Individual or corporate contributions to the state that are required corporations that are obligated by law not to be directly compensated and that are utilized for the requirements the state has for maximum the success of its citizens" (Rubiansah et al., 2020). Also, taxes are the most fundamental and most prioritized state’s source budget revenue, because with taxes the country’s development needs can be assisted (Meiryani et al., 2021). Business world support for MSMEs has been chapter III ratified by PMK No. Concerning taxes, see 86/PMK.03/2020. breaks for COVID-19-affected taxpayers. This The Final Income Tax is described in this chapter. Incentive based on the government’s no. 23 of 2018. PPh 21 was established for the workers by the government whose total salary is not exceeding 200 million IDR per year.

2.4 E-Filing System

One of the technological options is e-filing advancements that has been utilized by the General Tax Directorate. One method for submitting SPT is e-filing electronically or DJP Online is the company’s website General Office of Taxation website or other e-Filing channels which have been set with the aid of using the government. Citizens never again need to come to the expense office to report their taxes via e-Filing (Ansori). The goal of using the e-Filing system is to get accurate, easy and fast services in tax reporting. Users can easily complete the forms thanks to the e-Filing facility the procedure and encourages users to utilize the facility due to its perceived ease. As it progresses, Online Tax not only offers e-Filing services (online tax reports) but also fulfills requirements for online tax calculation and payment. Through the General Manager of Taxes’ Decree No.Kep-88/PJ/2004 was the official launch date for the e-Filing product in May 2004 (Aliah, 2020).

2.5 Tax Sanctions

Tax penalties are an interpretation process carried out by taxpayers, where they attempt to translate some of the information obtained from a variety of places regarding tax penalties. Tax penalties are split the two sections, namely criminal sanctions and administrative sanctions. Sanctions by the government are usually in the form of fines and increased tariffs with a minimum nominal value of IDR 100,000 and a maximum of 100% of the tax amount, while Sanctions for crimes can take the form of imprisonment due to violations of tax regulations (Dewi, 2020).

2.6 Fiscal Service

Serving is a means of doing so (assisting in manage or prepare all of the requirements that someone). In the meantime, tax authorities are tax officials. " Fiscal services can be seen as a way for tax professionals to help taxpayers manage and prepare all of their needs". Fiscal services have a major influence on taxpayers in reporting their annual SPT, therefore the tax authorities must always provide friendly, fair and firm service to taxpayers and be able to educate the public about the responsibilities of reporting their annual SPT. Public service refers to the notion of public service regulated in KEMENPAN Number 63/KEP/M.PAN/7/2003 that "All services provided by providers of public services are considered public assistance (government organizations) with an end goal to address the issues of those who use the services and implementers of features legislation". Services in the tax context are services supplied by the burdening specialists to assist taxpayers during the process of fulfilling their tax obligations.

2.7 Understanding and Awareness of Taxpayers.

Taxpayer awareness a significant influence on compliance among taxpayers. Broadly speaking, tax awareness in the procedure includes the stages, among others, taxpayer registration, tax determination, and tax collection. The stages that are not in accordance with the procedure are a source of fraud. With the registration of taxpayers, proper tax determination will have an effect on how well taxpayers pay their taxes (Novrianto & Rachmawati, 2021). In this case, taxpayer Indonesia’s self-assessment tax system places a significant emphasis on compliance. (Setyawati et al., 2020). Taxpayers are given authority, trust, and responsibility to calculate under the self-
assessment system, estimate, pay and submit their taxes (Hargiyanti et al., 2022).

2.8 Taxpayer Compliance

The definition of using terminology, compliance means obedience and tenacity in the face of orders/rules and so on. When a taxpayer is in compliance, they have met all of their expense commitments and received their tax rights (Of et al., 2021). According to Rahman, Compliance with taxes is when a taxpayer complies with all tax requirements and uses his or her tax rights (Tambun & Kopong). The more taxpayer awareness there is, the greater the comprehension of the taxpayer of their responsibilities regarding taxes and can lead to taxpayer compliance (Rotua Sitorus, 2018).

There are two categories of taxpayer compliance, such as as follows: Compliance in Writing is justice in which accordance with tax laws, taxpayers formally fulfill their tax responsibilities (Ajoye et al). Material Compliance with the arrangements of the Duty Code. Formal compliance is one type of material compliance. Those taxpayers who complete the form are in material compliance an electronic return of tax completely, honestly, and precisely in conformity with the regulations and send it in before the deadline to the Tax Service Office.

To see research related to taxpayer compliance, it can be seen in the following Table 2:

2.9 The Framework

This study aims to examine the dependent variable Individual Taxpayer Compliance which is influenced by the independent variables Fiscal Services, Tax Sanctions and E-filing System, Taxpayer Understanding, and Taxpayer Awareness.

1. Taxpayer Understanding and Taxpayer Compliance

That is the stage where you understand the rules of the law, as well as tax procedures and carry out tax activities, for example calculating and paying taxes, and then reporting SPT in accordance with the set time (Pelinta, 2021). Taxpayer compliance can be assessed through the taxpayer’s understanding of tax provisions, namely filling out forms clearly and completely, calculating the total tax payable correctly, and paying or reporting tax obligations in a timely manner (Wahyuni, 2018). If individual taxpayers have good knowledge, then the implementation of tax obligations can be fulfilled, and vice versa if individual taxpayers do not have sufficient knowledge related to taxation, there will be a tendency not to be subject to obligations.

2. Taxpayer Awareness and Taxpayer Compliance

Obstacles when collecting taxes from the public are caused by a lack of awareness of the taxpayer. Taxpayer awareness is that taxpayers voluntarily understand and understand and obey general tax rules. Taxpayer awareness forms the willingness of taxpayers to fulfill their obligations without any direct reward (Susilawati, 2013). The higher the level of awareness so that knowledge and compliance with the fulfillment of their obligations are getting better (Muliari and Setiawan, 2011), Taxpayer awareness is the feeling that arises through the Taxpayer himself to pay taxes sincerely without being forced. High taxpayer awareness causes taxpayer compliance with their obligations to increase.

3. Fiscal Services and Taxpayer Compliance

The service provided by the officers is useful in facilitating the fulfillment of their obligations, which is the duty and function of the tax officer. According to Kahono (2003) improved tax authorities can have a positive effect and optimize taxpayer compliance. The behavior of taxpayers assessing good officer services can have an impact on taxpayer compliance.

4. E-Filing System and Individual Taxpayer Compliance

DGT implemented an innovation to make it easier for taxpayers to report SPT by creating an e-filing system. Through the enactment of this system, it is hoped that taxpayers will be more obedient when reporting SPT, because this system can be accessed 24 hours in 7 days as long as taxpayers are connected to the internet. According to Wulandari (2016) the e-filing system is a strategy for submitting monthly and annual tax returns which are carried out online and in real time via ASP. In line with Wulandari (2016), Jaka and Marismiati’s research (2020) states that there is a positive and relevant impact on the implementation of the e-filing system. Rini (2019) states that e-filing has partially affected taxpayer compliance. Based on the hypothesis above, the framework that is trying to be built in the following research is:
3. RESEARCH METHODOLOGY

This study is a comparative case study that acquires a comprehensive understanding through quantitative methods of understanding and awareness, tax sanctions, tax authorities, and the e-filing procedure. In quantitative research it is not in the form of statistics, but through the process of collecting data by distributing questionnaires and using sampling methods that aim to eliminate the problem of extensive data collection to make conclusions from the population so that data collection will be practical, cost-effective and convenient.

The population in this study is taxpayers who are registered at the DKI Jakarta Tax Office with a total of 17,350,000. Determination of the sample was carried out through purposive sampling, namely as many as 300 were selected based on the sample criteria. The causality model This study makes use of SEM, or structural equation modeling, which was carried out by the AMOS program, and the analytical method by which the hypotheses proposed SEM is a multivariate statistical technique used in this study that combines factor analysis with regression (correlation) analysis. Its goal is to investigate the model’s variables' relationships, as well as the relationships between constructs and indicators or constructs and indicators. We took samples of 300 questionnaires for taxpayers throughout DKI Jakarta and Alhamdulillah, the amount of data we got was 250 data from taxpayers.

4. RESULTS AND DISCUSSION

Table 4.2 Outer Loadings / Loading Factor

This study has an Outer Loadings value of > 0.70, so that it can be considered valid. The initial sign in the E-Filing system is that there are 8 indicators, namely ES1 showing a result of 0.856, ES2 of 0.828, ES3 of 0.849, ES4 of 0.813, ES5 of 0.768, ES6 of 0.821, ES7 of 0.769 and ES8 showing a result of 0.803. The second signal on taxpayer compliance has three indicators, with TC2 reporting a value of 0.740, TC3 of 0.888 and TC4 showing a result of 0.833. The third signal of tax services which has 3 indicators, namely TS1 shows a result of 0.822, TS3 is 0.855 and TS4 shows a result of 0.902. The fourth signal on tax sanctions has 5 indicators namely TSC2 which shows a value of 0.807, TSC3 which is 0.820, TSC4 which is 0.839, TSC5 which is 0.855 and TSC6 which shows a value which is 0.786. The fifth signal is understanding and awareness of taxpayers which has 3 indicators, namely UATP3 showing a result of 0.843, UATP5 of 0.700 and UATP 2 showing a result of 0.875.

Table 4.3 Average Variance Extracted

The Average Variance Extracted (AVE) variable's value understanding and services related to taxes, penalties, and taxpayer awareness, e-filing system and taxpayer compliance > 0.50 which indicates that the discriminant validity of each
variable is high. Cross Loadings and the Fornell-Larcker Criterion (FLC) value are markers of hidden structures that are anticipated to raise the bar in comparison to cross loadings in other latent constructs, are the approaches that are most frequently utilized in the process of evaluating discriminatory validity.

Table 4.4 Fornell-Larcker Criterion (FLC)

<table>
<thead>
<tr>
<th>Discriminant Validity</th>
<th>Fornell-Larcker Criterion</th>
<th>Cross Loadings</th>
<th>Heterotrait-Monotrait Ratio (HTMT)</th>
</tr>
</thead>
<tbody>
<tr>
<td>ES (X1)</td>
<td>0.814</td>
<td>0.822</td>
<td>0.605</td>
</tr>
<tr>
<td>TC (Y1)</td>
<td>0.640</td>
<td>0.640</td>
<td>0.586</td>
</tr>
<tr>
<td>TS (X2)</td>
<td>0.630</td>
<td>0.617</td>
<td>0.660</td>
</tr>
<tr>
<td>TSC (X3)</td>
<td>0.605</td>
<td>0.605</td>
<td>0.605</td>
</tr>
<tr>
<td>UATP (X4)</td>
<td>0.586</td>
<td>0.624</td>
<td>0.540</td>
</tr>
</tbody>
</table>

The value of the Fornell-Larcker Criterion (FLC) for the e-filing system variable in the latent construct itself has the highest FLC value, namely 0.814 in contrast to the FLC values in other constructs of 0.605, 0.630, 0.610 and 0.586. The latent FLC construct The variable for taxpayer compliance has the highest value, which is 0.822 and the other construct values are 0.497, 0.617 and 0.624. The tax services for the latent construct variable has the highest FLC value of 0.860 and the FLC values for other constructs are 0.755 and 0.549. The tax sanctions in the latent construct, variable has the highest FLC value of 0.822 and for the FLC value of the other constructs is 0.699. The variable understanding and awareness of taxpayers has the latent construct's highest FLC value of 0.809.

Table 4.5 Cross Loading

<table>
<thead>
<tr>
<th>Construct Reliability and Validity</th>
<th>Matrix</th>
<th>Cronbach’s Alpha</th>
<th>tno_A</th>
<th>Composite Reliability</th>
<th>Average Va.</th>
</tr>
</thead>
<tbody>
<tr>
<td>TS (X3)</td>
<td>0.825</td>
<td>0.827</td>
<td>0.895</td>
<td>0.740</td>
<td></td>
</tr>
<tr>
<td>TC (Y1)</td>
<td>0.757</td>
<td>0.763</td>
<td>0.862</td>
<td>0.676</td>
<td></td>
</tr>
<tr>
<td>TSC (X2)</td>
<td>0.879</td>
<td>0.880</td>
<td>0.912</td>
<td>0.675</td>
<td></td>
</tr>
<tr>
<td>ES (X4)</td>
<td>0.927</td>
<td>0.929</td>
<td>0.940</td>
<td>0.663</td>
<td></td>
</tr>
<tr>
<td>UATP (X4)</td>
<td>0.753</td>
<td>0.835</td>
<td>0.850</td>
<td>0.655</td>
<td></td>
</tr>
</tbody>
</table>

According to the table above, it demonstrates that there is a connection between indicators and variables has a higher value than the relationship with other variables. As a result, the variable indicator block's indicators are superior to other blocks' indicators, or discriminant validity is high for all latent variables.

Table 4.6 Structural Models / Inner Model

Testing the structural model aims to identify the structural model's predictive power as each endogenous latent variable's R-Square value.

Table 4.7 Path Coefficients

The variable understanding and taxpayer awareness (X1) on the variable taxpayer compliance (Y) possesses a path coefficient worth of 0.284, indicating that understanding and awareness of taxpayers has for the latent construct, variable has the highest FLC value. The fee sanctions variable (X2) is in compliance with the taxpayer variable coefficient of path worth of 0.278 (Y), which indicates that taxpayer compliance is improved as a result of tax sanctions. The variable tax services (X3) has a path coefficient worth of -0.064 to taxpayer compliance (Y), which means that tax services influence taxpayer compliance negatively. Variable for e-filing system (X4) has a path coefficient worth of 0.309 for taxpayer compliance (Y), indicating that the digital filing system a beneficial impact on taxpayer compliance.
The instrument's cronbach's alpha results are reliable understanding and awareness of taxpayers are 0.927, tax sanctions are 0.879, tax services are 0.825, e-filing systems are 0.757 and taxpayer compliance are 0.753. Of the five instruments with values of cronbach's alpha greater than 0.7, such as understanding and services related to taxes, penalties, and taxpayer awareness, e-filing system and taxpayer compliance which have been deemed trustworthy or satisfy the requirements.

Utilizing the preceding the Composite Reliability (CR) is shown in the table value for each variable is greater than 0.700. The variable's electronic filing system CR value is 0.940, tax sanctions has a value of CR of 0.912, tax services possesses a CR of 0.895, the CR value for taxpayer compliance is 0.862, and understanding and awareness of taxpayers has a CR value of 0.850. All variables conform to predetermined minimum value limits with the values generated by the Composite Reliability test research and have high reliability.

Utilizing the preceding table, the outcomes demonstrate that Cronbach Alpha (CA) value for the e-documenting framework variable has a CA of 0.927 higher than 0.700, the taxpayer compliance the CA the variable's value is 0.757 > 0.700, the tax services the CA the the value of the variable is 0.825 > 0.700, the penalties for tax the CA the the value of the variable is 0.879 > 0.700, and the understanding and awareness of taxpayers the CA the have a value of 0.753 > 0.700, so that such five variables possess high level of reliability.
Table 4.13 Construct Crossvalidated Redundancy Q – Square

<table>
<thead>
<tr>
<th>Construct Crossvalidated Redundancy</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>Case1</td>
<td>Case2</td>
<td>Case3</td>
<td>Case4</td>
</tr>
<tr>
<td>SSD</td>
<td>0.000</td>
<td>800.000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SSE</td>
<td>0.000</td>
<td>210.256</td>
<td>0.299</td>
<td></td>
</tr>
<tr>
<td>CF (1- SSE)</td>
<td>0.701</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: OutputSmartPLS, 2022

The Q-Square for each endogenous variable is 0.299, indicating that this research model's variety of data describes 29.9%. While additional variables outside of this research model account for the remaining 70.1%. The goodness of fit (model fit) has been determined to be satisfied by this research model as a result.

Table 4.14 Hypothesis Results

<table>
<thead>
<tr>
<th>Hypothesis</th>
<th>P-Value</th>
<th>T-Statistics</th>
<th>Estimate</th>
<th>Results</th>
</tr>
</thead>
<tbody>
<tr>
<td>H1 UATP - TC</td>
<td>0.136</td>
<td>0.192</td>
<td>Not Accepted</td>
<td></td>
</tr>
<tr>
<td>H2 TSC - TC</td>
<td>0.136</td>
<td>0.185</td>
<td>Not Accepted</td>
<td></td>
</tr>
<tr>
<td>H3 TS - TC</td>
<td>0.569</td>
<td>0.569</td>
<td>Not Accepted</td>
<td></td>
</tr>
<tr>
<td>H4 ES - TC</td>
<td>0.634</td>
<td>0.634</td>
<td>Not Accepted</td>
<td></td>
</tr>
</tbody>
</table>

Source: OutputSmartPLS, 2022

The outcomes of the data processing that was carried out to answer outcomes of the hypothesis proposed, it is evident that there are three possibilities cannot be accepted and one hypothesis is a valid one. This demonstrates that there is an influence and no the connection between the variables, both dependent versus independent is significant.

4.1 The Result of Understanding and Awareness of Taxpayers on Taxpayer Compliance

In light of the test hypothesis’s findings, the P-Values that form and the T-Statistics value of 1.397 are known the effects of understanding and taxpayer awareness of taxpayer compliance is 0.163 > 0.05, so it can be stated that compliance by taxpayers is unaffected by taxpayer comprehension and awareness. This shows that understanding and the compliance of taxpayers cannot be increased by taxpayer awareness. throughout DKI Jakarta.

4.2 The Result of Tax Sanctions on Taxpayer Compliance

In light of the test hypothesis’s findings, it is possible to assert that taxpayer compliance is unaffected by tax sanctions because the value from T-Statistics is 1.492 and the influence-forming P-Values tax sanctions on taxpayer compliance are 0.136 > 0.05. This demonstrates that taxpayer compliance in DKI Jakarta cannot be increased by tax sanctions.

4.3 The Result of Tax Services on Taxpayer Compliance

In light of the test hypothesis’s findings, it is possible to state that compliance by taxpayers is unaffected by tax services because the value from T-Statistics is 0.569 and the P-Values that determine how the tax services on taxpayer compliance are 0.569 > 0.05. This demonstrates that taxpayer compliance in DKI Jakarta may increase if taxpayers are not educated about tax services.

4.4 The Result of E-Filing System on Taxpayer Compliance

In light of the hypothesis test’s findings, it is possible to assert that taxpayer compliance is improved by the e-filing procedure given that the value of 2.125 are the T-Statistics, and influence-forming P-Values the e-filing system on taxpayer compliance are 0.034 0.05. This demonstrates that taxpayer compliance in DKI Jakarta can be increased by taxpayer ignorance of the e-filing system.

The results of the study confirm that previous research Karsam et al (2023) that the e-Filling systems, tax penalties, Fiscal Services, taxpayer awareness and understanding of taxpayer have a significant influences on the compliances of individual taxpayer registered with the Jakarta Tax Office either partially or simultaneously.

5. CONCLUSION, IMPLICATION AND LIMITATION

Through the results of the analysis and its discussion, the following conclusions can be drawn:

- The e-Filing system has a positive and significant effect on KPP DKI Jakarta taxpayer compliance, Tax Sanctions have a positive and relevant impact on taxpayer compliance at KPP DKI Jakarta, Fiskus services have a positive and relevant impact on taxpayer compliance on KPP DKI Jakarta, Compulsory understanding taxes have a positive and relevant effect on KPP DKI Jakarta taxpayer compliance, Awareness has a positive and significant impact on KPP DKI Jakarta taxpayer compliance E-Filing System, Tax Sanctions, Fiscus Services, Taxpayer Understanding, Awareness together have a positive or significant impact on DKI Jakarta KPP taxpayer compliance
Limitations
The weakness of this study is that the number of respondents who are taxpayers registered at the DKI Jakarta KPP is still limited and does not represent the sample as a whole.

Implications
The implication is that conclusions cannot be generalized and cannot be used as the main reference. The number of taxpayers during a pandemic situation was reluctant to report and pay taxes, this had an impact on the level of compliance

REFERENCES
Karsam,Djenny Sasmita, Susana Dewi, Solihin, Bambang Tedja, Agnes Ksp,


### Table 2 Research Related to Taxpayer Compliance

<table>
<thead>
<tr>
<th>No</th>
<th>Penulis</th>
<th>Jurnal</th>
<th>Tahun</th>
<th>Judul</th>
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Impact of the Taxpayer Understanding and Awareness, Tax Sanctions, Fiscus Services, E-Filing System on Taxpayer Compliance in Jakarta During the COVID-19 Pandemic

1. WP legat waktu ketika penyampaian surat pemberitahuan,
2. WP tak menerima tagihan perpanjangan pajak yang telah berakhir,
3. WP tak pernah bertindak pidana dalam perpanjangan perpajakan
4. pengenaan tarif pajak yang adil
5. penerimaan penghasilan
6. peraturan pajak
7. sanitas pidana
8. menaati peraturan


IMPACT OF THE TAXPAYER UNDERSTANDING AND AWARENESS, TAX SANCTIONS, FISCUS SERVICES, E-FILING SYSTEM ON TAXPAYER COMPLIANCE IN JAKARTA DURING THE COVID-19 PANDEMIC