

# The Effect of Perceived Effectiveness of Justice System of Taxation and Taxpayers Compliance with E-Tax as a Moderating Variable

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**Abstract:-** This study aims to provide a review of factors that may affect adherence to pay taxes. This type of research in terms of the purpose of research is explanatory research. The sample was 265 respondents of 869 population registered corporate taxpayers in KPP Madya Makassar. This study uses a quantitative method with instruments in the form of a questionnaire, and analyzed using the SPSS program using a different test and smartPLS program for path analysis. This study uses two moderating variables. The results showed that the perception of the effectiveness of the tax system has a positive effect on adherence pay taxes. Justice has a positive effect on adherence pay taxes. E-invoicing moderate positive relationship between the perception of the effectiveness of the tax system to pay tax compliance. E-billing moderate positive relationship between the perception of the effectiveness of the tax system to pay tax compliance. E-invoices can not moderate the relationship between fairness to compliance of paying taxes. E- -billing can not moderate the relationship between fairness to compliance of paying taxes.

**Keywords:-** Compliance Pay Taxes, the Perception of the Effectiveness of the Tax System, Fairness, E-Invoicing, e-Billing, Attribution Theory, Theory of Justice, the Technology Acceptance Model (TAM).

## I. INTRODUCTION

Taxes are a mandatory fee for all the people who should be paid to the state under the terms of the applicable legislation, so that it can be forced and without any remuneration directly used to finance state expenditures (Soemitro, et. Al., 2003). Tax revenues received must be adjusted and compared to the number of taxpayers and tax rates imposed (tax ratio). If the tax revenue received is not in accordance with the amount should be accepted, this raises the tax gap in the tax system. According to James and Clinton (2004) the size of the tax gap reflects the level of compliance of paying taxes (tax compliance), the larger the tax gap indicates that the level of tax compliance in paying taxes is getting worse,

The attitude of the taxpayer in compliance paying taxes can be affected by many factors, which in turn can affect the behavior of the taxpayer. Factors that influence the behavior of compliance or non-compliance to pay taxes can differ from one country to another or from one person to another (Kirchler 2007). Fischer et. al. (1992) using non-factors such different economic demographics, attitudes and perceptions of taxpayers about the tax system; and various features of fairness in the tax system are considered to affect the compliance of paying taxes.

Theories regarding compliance of tax paid can be reflected by the attitude of the taxpayer in making an assessment of the tax itself. The assessment depends on the assessment of a person to make interpretation, selection, and organize information about the actions of the results of individual perception. In the perception of known, some theories include attribution theory Kelly. Attribution theory is very relevant to explain the purpose. Attribution is a process of shaping perceptions or behavior. As with persepsi taxpayer on the effectiveness of the tax system. If the taxpayer feels that the existing system parpajakan reliable, reliable and accurate, then the taxpayer will have a positive outlook to consciously pay taxes. Research Nugroho and Zulaikha, (2012), Huda (2015) that the perception of the effectiveness of the tax system have a positive impact on the willingness to pay taxes, also evidence this. However, there are different findings of research conducted by Yulianawati (2011) who argue that the perception of the effectiveness factor does not show the impact of the tax system for taxpayers to pay taxes.

In addition to the perception of the effectiveness of the system pepajakan, another factor that most often communicated regarding compliance taxpayer paying taxes is fairness in the tax system or the perception of fairness of tax (Alm, et. Al., 1992). Jackson and Milliron (1986) argues that one of the key factors that affect tax compliance behavior is the dimension of fairness in taxation. Jackson and Milliron (1986) found that the taxpayer's concerns about fairness have a relationship with attitudes and behavioral intentions related to tax compliance. Compliance research Diberberpa pay depends on individual perceptions of fairness factor, if the taxpayer's perception of the fairness in the tax system better then the taxpayer will be subservient to pay taxes as some research and Isharijadi Yuliana (2014), which suggests significant influence

between the justice system with compliance to pay taxes. But unlike the study by Suhartini (2015) reveals that the perceptions of tax justice can not reflect the taxpayer will be submissive.

In addition to several factors that have been described previously, technology utilization factor can be a factor that can determine a taxpayer's submissive behavior (Hu, et. Al., 2009). Lee (2016) with their service-based electronic invoicing can be more compliant taxpayers will pay his tax obligations. Rachmatulloh and Pamungkas (2017) said that with e-invoicing can help to increase state revenue. In addition to e-invoicing, other policies that do the Tax Office which use technology that e-billing. Implementation of e-billing is one form of services provided by the Directorate General of Taxation to provide positive benefits which aims to facilitate entrepreneurs taxable entity to meet its obligations. This simplicity will affect the perception of employers taxable entity management will tax compliance, so that when the better perception of the advantages of e-billing, it can increase tax compliance businessman taxable entity (Perere (2016) Pioner (2018)). And one of the most frequently used theories related to information technology is TAM (Technology Acceptance Model) (Hartono, 2008).

The purpose of this study to examine and analyze the factors that may influence adherence to pay taxes.

## II. LITERATURE REVIEW AND DEVELOPMENT HYPOTHESES

Attribution theory is a theory that describes the things that cause a person to behave (Robbins and Judge, 2008). Attribution theory explains the factors that cause a person to behave. If viewed from the aspect of taxation, a factor, which led to taxpayer, can behave based on their internal drive or external. Based on external factors related to the perception of the effectiveness of the tax system to determine compliance paying taxes, which can also be influenced by other external factors such as the use of technology (e-tax) in this case e-billing and e-invoicing. By using the Technology Acceptance Model (TAM), which is a model of acceptance of information technology systems. Technology Acceptance Model (TAM) is one theory that is most often used in measuring the level of acceptance and understanding in the use of technology-based services (Hartono, 2008).

Justice theory proposed by John Stacey Adams (1963), states that people will feel satisfied or dissatisfied, depending on the presence or absence of justice in a given situation. This theory also explains about the individuals compare their efforts and reward ratio with a ratio of effort and reward others who are considered similar or Similar (Carrel & Dittrich, 1978). While the theory of justice, initiated by John Rawls (1973) developed structural just society. In the context of tax equity theory refers to the exchange between taxpayers and the government, which is what the taxpayer received from the government on a number of tax paid in accordance with what is expected (Spicer and Lundstedt, 1976). Through a fair

understanding, indicates that the tax system in a country should be focused on the interests of all parties concerned and the harm is not the one with the other. Justice theory can explain the behavior of taxpayers in assessing that the tax system has been running has been fair. The public perception of the justice system of taxation applicable greatly affect the implementation of good tax in that country (Gerbing, 1988). People will tend not compliant and avoid tax liability if they feel the tax system that is unfair. Fairness of the tax system can also be seen from the facilities provided, such as technology ( Justice theory can explain the behavior of taxpayers in assessing that the tax system has been running has been fair. The public perception of the justice system of taxation applicable greatly affect the implementation of good tax in that country (Gerbing, 1988). People will tend not compliant and avoid tax liability if they feel the tax system that is unfair. Fairness of the tax system can also be seen from the facilities provided, such as technology (Justice theory can explain the behavior of taxpayers in assessing that the tax system has been running has been fair. The public perception of the justice system of taxation applicable greatly affect the implementation of good tax in that country (Gerbing, 1988). People will tend not compliant and avoid tax liability if they feel the tax system that is unfair. Fairness of the tax system can also be seen from the facilities provided, such as technology (e-tax) in this case e-billing and e-invoicing that can be enjoyed and used that bring benefits to the taxpayer.

According to James and Clinton (2004) compliance is a condition that requires taxpayers to be aware of in meeting tax obligations in accordance with the applicable rules. Tax compliance behavior arises because of the perception that the tax system has been set has been implemented effectively and applies to every taxpayer. Through the attribution theory, the theory of justice and approaches Technology Acceptance Model (TAM), this could explain the behavior of taxpayers towards compliance in paying taxes that are connected by a relevant factor, which may be connected with the theories and findings, related to the findings of previous research. Based on the explanation in this study put forward six hypotheses are:

- H1: Perceptions of the effectiveness of the tax system has a positive effect on adherence pay taxes.
- H2: Justice Positive effect on compliance of paying taxes.
- H3: e-Tax (e-Invoicing) moderating influence between the perceptions of the effectiveness of the tax system to Pay Tax Compliance.
- H4: e-Tax (e-Billing) moderating influence between the perceptions of the effectiveness of the tax system to Pay Tax Compliance.
- H5: e-Tax (e-Invoicing) moderate the influence of justice to Pay Tax Compliance.
- H6: e-Tax (e-Billing) moderate the influence of justice to Pay Tax Compliance.

### III. RESEARCH METHODS

➤ *Research Model*

The approach used in this study is a quantitative approach, which includes analysis of kauntitatif to test between theory and reality by first setting a hypothesis then test with statistical analysis techniques. This type of research, when viewed from the purpose of the research was an explanatory (explanatory research) for an explanation of the relationship (causality) between variables by testing the hypothesis (hypothesis testing).

➤ *Population and Sample*

The population in this study is a registered taxpayer in KPP Madya Makassar. The sampling technique using a measurement based on the number 869 criteria table population sample of 265 samples / respondents. The method of determining of 265 respondents using nonproabilitas form of convenience sampling. The focus of this research respondents were mandatory body in KPP Madya Makassar City this is caused because of the last few years there was a tendency in the decrease in tax revenue in KPP Madya Makassar.

➤ *Method of Collecting Data*

Data collected using a strategy of primary data by distributing questionnaires procedures obtained from the field survey on corporate taxpayers registered in KPP

Madya Makassar. The scale of measurement used is a Likert scale (1 -5), which is used to measure the results of an answer or opinions of respondents with answer options that have different levels of scores.

• *Data Analysis*

Analysis of the data used to support the program as SPSS to perform different test t-test and analysis of variance (ANOVA), while for the program to test the validity SmartPLS, realibitas and hypotheses. The data analysis method used is descriptive statistical analysis and inferential statistical analysis. Descriptive statistics with SPSS is used to describe the data used in the study. Descriptive statistics is important because it gives the reader the sense of overall about the data being analyzed. Inferential statistical data analysis by using statistical software SmartPLS start of measurement models, structure models, to test the hypothesis.

### IV. RESULTS

Based on the number of questionnaires that have been distributed, a total of as many as 265 questionnaires were processed with the rate of return (response rate) of 100%. Characteristics of respondents can be seen in the following table:

No.	Category	frequency		
		Person	%	
1	Age	<25 years	23	23
		25-55 years	42	15.8
		> 35 years	200	75.5
2	Gender	Male	188	70.9
		woman	77	29.1
3	Educational stage	High School / equivalent	127	47.9
		3-year diploma	30	11.3
		Tier One (S1)	108	40.8
4	Future Taxpayer	<5 years	93	35.1
		5-10 years	74	27.9
		> 10 years	98	37

Table 1:- Respondets  
Source: Primary data are processed (2020)

➤ *Different Test t-test and Analysis of Variance (ANOVA)*

Based on the value of different test *t-test* by using SPSS conducted for the characteristics of the respondents to the category of women and men in terms of compliance to pay shows significant value of 0.047. It defines the difference between kotegori women and men in terms of compliance in paying taxes. For age categories based on analysis of variance (ANOVA) using SPSS for three categories: 1. <25 years 2. 25-35 years, and 3.> 35 years showed a significant value 0.006. it defines the differential between age groups in terms of compliance to pay taxes. For the category of education based on the analysis of variance (ANOVA) for three categories: 1. High School, 2.

D3, and 3. S1 shows significant value 0.492. It defines no distinction between categories of education in terms of compliance to pay taxes. For the category of future taxpayers based on an analysis of variance (ANOVA) for three categories: 1. <5 years, 2. 5-10 years, and 3.> 10 years showed a significant value 0.962. It defines no differences between age categories of taxpayers in terms of compliance to pay taxes.

➤ *Validity*

Validity Test (Test of Validity) is to determine whether the measurement tools that have been developed really measure that need to be measured. Convergent

Validity, used to evaluate the convergent validity Average Variance Extracted (AVE) whose value must be greater than 0.5 (Widodo 2006). The following table shows the value of Average Variance Extracted (AVE) that was obtained from the analysis.

Variables	Average Variance Extracted (AVE)
E invoicing	.690
E-Billing	.730
Perception of Taxation System Effectiveness	0.635
Justice	0.679
Compliance Paying Taxes	0.742

Table 2:- Average Variance Extracted (AVE)

#### ➤ Reliability

Reliability testing is the testing of the measuring instrument (questionnaire) used. Reliability testing is done by looking at the value of composite reliability above 0.70. Test reliability is supported by the Cronbach Alpha, the expected value above 0.70 for all constructs to determine the reliability of the measuring instrument. The following table shows the value of reliability and composite reliability obtained from the analysis.

Variables	Cronbach alpha	composite reliability
E invoicing	.971	0,974
E-Billing	0,977	.979
Perception of Taxation System Effectiveness	0,959	0.963
Justice	0.966	0,972
Compliance Paying Taxes	0.968	0,972

Table 3:- Cronbach Alpha and Composite Reliability

#### ➤ Hypothesis Test

Hypothesis testing is done by looking at the significance level estimation results of Critical Ratio values and probability. This means that if the value of the t statistic is more than 1.96 (one-tailed) or probability value (p-value) is less than 0.05, a significant relationship between the variables. While to know the relationship is positive or negative direction then assessed from the results of the Standardized Coefficient, apabila Standardized Coefficient value shows the value of (-) indicates a negative direction is vice versa.

The test results indicate that the perception of the effectiveness of the payment system to pay tax compliance with the critical ratio value of 3.945. The value is greater than t-table (1.96). To test result value probability value equal to 0.017, a value that is greater than the value of alpha ( $\alpha$ ) 5% (0.05). These results indicate that the perception of the effectiveness of the tax system have a significant relationship to adherence to pay taxes. As for the value of the standardized coefficient of 0.257, this shows a positive correlation coefficient. So these results indicate that the perception of the effectiveness of the tax

system has a positive effect on adherence to pay taxes, so that it can be concluded that the hypothesis received. This means that an increase in the perception of the effectiveness of the tax system will be followed by an increase in positive then pay tax compliance. Vice versa if there is a decrease in the perception eektifitas taxation system it will be followed by a decline in adherence to pay taxes at a significance level of 0.017.

The test results show that the fairness of compliance to pay taxes to the value of the critical ratio of 6.466. The value is greater than t-table (1.96). For the test results of probability value value of 0.003, the value of which is less than the value of alpha ( $\alpha$ ) 5% (0.05). The results show that the justice has a significant relationship and the direction of the compliance of paying taxes. As for the value of the standardized coefficient of 0.238, indicating a positive correlation coefficient. So the result is a portrait that justice has a positive effect on adherence to pay taxes, so it can be concluded that the hypothesis is accepted. This means that an increase in assessment will then be followed by an increase in equity to pay tax compliance.

The test results indicate that e-invoices in persepsi moderate the relationship between the effectiveness of the tax system to pay tax compliance with the critical ratio value of 3.388. The value is greater than t-table (1.96). For the test results of the value probability value of 0.028, a smaller value than the value of alpha ( $\alpha$ ) 5% (0.05). These results indicate that e-invoicing moderate the relationship between perception variable effectiveness of the tax system to pay tax compliance has a significant relationship and direction. As for the value of the standardized coefficient of 0.263, indicating a positive correlation coefficient. So the result is a portrait that e-invoicing moderate positive relationship between the perception of the effectiveness of the tax system to pay tax compliance, so it can be concluded that the hypothesis is accepted. This means that any increase in improved perceptions of the effectiveness of the tax system is moderated e-invoicing could increase by 0,028 to improved adherence to pay taxes, and vice versa.

The results show that e-billing moderating the relationship between perception variable effectiveness of the tax system to pay tax compliance with the critical ratio value of 3.198. The value is greater than t-table (1.96). For the test results of probability value equal to the value of 0,033, the value of which is less than the value of alpha ( $\alpha$ ) 5% (0.05). These results indicate that e-billing moderate the relationship between perception variable effectiveness of the tax system to pay tax compliance has a significant relationship and direction. As for the value of the standardized coefficient of 0.182, indicating a positive correlation coefficient. So the result is a portrait that e-billing moderate positive relationship between perceptions of the tax system towards compliance efektifitas pay taxes, so it can be concluded that the hypothesis is accepted.

The test results indicate that e-invoices moderate the relationship between fairness to compliance of paying taxes to the value of the critical ratio of 0.487. This value is smaller than t-table (1.96). For the test results of probability value equal to the value of 0.652, a value that is greater than the value of alpha ( $\alpha$ ) 5% (0.05). These results indicate that e-invoicing moderate the relationship between fairness to pay tax compliance had no significant relationship. As for the value of the standardized coefficient of 0.041, indicating a positive correlation coefficients were insignificant. So the result is a portrait that e-invoicing moderate the relationship between fairness to compliance of paying taxes is not supported, so that it can be concluded that the hypothesis is rejected.

The test results indicate that e-billing to moderate the relationship between fairness to compliance of paying taxes to the value of the critical ratio of 1.206. This value is smaller than t-table (1.96). For the test results of probability value equal to the value of 0.294, a value that is greater than the value of alpha ( $\alpha$ ) 5% (0.05). These results indicate that e-billing moderate the relationship between fairness to pay tax compliance had no significant relationship. As for the value of the standardized coefficient of -0.060, indicating a negative correlation coefficients were insignificant. So the result is a portrait that e-billing moderate the relationship between fairness to compliance of paying taxes is not supported, so that it can be concluded that the hypothesis is rejected.

## V. DISCUSSION

The results show that the hypothesis (H1) proposed accepted. This study shows that the perception of the effectiveness of the tax system significantly affects tax compliance in KPP Madya research unit of Makassar. The meaning of the findings of this study indicate that the perception of the effectiveness of taxation system can better influence would increase taxpayer compliance in KPP research unit Makassar municipality. These results are evidence that the lack of understanding for the taxpayer that the tax system has been run as effectively as possible makes it possible for the taxpayer to be submissive to fulfill their tax obligations in this regard will dutifully pay taxes. Thus the tax services lies in the region KPP Madya Makassar city has been run effectively in matters relating to the tax system.

This study is consistent with research conducted by As in research Nugroho and Zulaikha (2012), Huda (2015) stated that the perception of the effectiveness of the tax system factors are among the factors that triggered the taxpayer to behave obey. But this result is not consistent with the findings of Yulianawati (2011) which stated that the perception of the effectiveness of the tax system does not affect the compliance of paying taxes.

In general, the results of this research hypothesis testing may be in line with the attribution theory, Attribution theory explains that people can behave depends on the cause of the internal drive or external (Robbins and

Judge, 2008). This is consistent with the assumption Hutagaol (2007) using the relevant basic attribution theory to explain the factors that can affect taxpayer compliance in meeting their financial obligations. Attribution theory emphasizes the individual to draw conclusions regarding the factors that influence the behavior of others. Factors pesepsi effectiveness of the tax system a factor that can influence the behavior of taxpayers. Attribution theory can explain the tax compliance related to the attitude of the taxpayer in making an assessment of the effectiveness of the tax itself.

The results show that the hypothesis (H2) filed accepted. Temuan this study indicate that justice significantly affect tax compliance in KPP Madya research unit of Makassar. The meaning of the findings of this study indicate that the level of fairness in taxation is perceived by corporate taxpayers will affect the willingness of taxpayers to meet the obligations of taxpayers. Meaning that compliance can be supported by a tax paid tax justice.

The study is consistent with research conducted by Yuliana and Isharijadi (2014). From beberapa the study suggests that a factor of tax fairness is the key for the taxpayer to keep obedient behave in paying taxes, so it can have an impact on the rise and fall of the government tax revenue. This is consistent with research that fairness factor is a factor that taxpayers behavior to obey. But this result is not consistent with the findings of Suhartini (2015) which does not affect the fairness in the tax compliance of paying taxes.

In general, the results of this research hypothesis testing may be in line with the theory of justice. The theory of justice refers to the exchange between taxpayers and the government, which is what the taxpayer received from the government on a number of tax paid in accordance with what is expected (Spicer and Lundstedt, 1976). Sense of justice in the taxpayer feel this could be a boost for taxpayers to behave obediently. Gilligan and Richardson (2005) states taxpayers tend to avoid taxes if they think the tax system is unfair. The extent to which taxpayers feel the tax system to be fair to influence their attitude to pay taxes (Coskun, 2009; Alm, et. Al, 1992). Jackson and Milliron (1986) found that the taxpayer's concerns about fairness have a relationship with attitudes and behavioral intentions on tax compliance. This is evident from some of the testing that has been done before.

The results show that the hypothesis (H3) filed accepted. Its meaning is empirically e-invoicing moderate the relationship between perceived effectiveness of the tax system to pay taxes associated with compliance which proved significantly with the positive direction. The findings of this study indicate that if the perception of the effectiveness of the tax system if supported by the e-invoicing eat may affect compliance with better pay taxes. Thus increasing compliance to pay taxes can be influenced by the perception that both the effectiveness of the tax system and strengthened with the adoption of e-invoicing.

The results of this study that e-invoicing can be placed as a moderating variable. This is in accordance with E-tax services that are expected to have an impact on the taxpayer to behave in accordance with the ease that has been provided (Perere, 2016). The role of technology utilized tax authorities (e-tax) to take advantage of invoice transactions into e-invoicing, which can produce a stronger effect on tax compliance. Lee (2016) have argued with their service-based electronic invoicing can be more compliant taxpayers will pay his tax obligations. Therefore, with the services that facilitate taxpayers in tax transactions can change the pattern of behavior of the taxpayer itself. This is in accordance with the Technology Acceptance Model (TAM) the principle of usefulness and usability can predicting the properties will be the perception in determining his attitude in using information technology (Hartono, 2008).

Result testing shows that the hypothesis (H4) filed accepted. Its meaning is empirically e-billing may moderate the relationship between perceived effectiveness of the tax system to pay taxes associated with compliance which proved significantly with the positive direction. The findings of this study indicate that if the perception of the effectiveness of the tax system if supported with e-billing may affect compliance with better pay taxes. Thus increasing compliance to pay taxes can be influenced by the perception that both the effectiveness of the tax system and strengthened with the implementation of e-billing.

The results of this study that e-billing can be placed as a moderating variable. This is in accordance with E-tax services are expected to have an impact on the taxpayer to comply with the ease that has been provided (Perere, 2016). Implementation of e-billing is one form of services provided by the Directorate General of Taxation to provide positive benefits which aims to facilitate entrepreneurs taxable entity to meet its obligations. This simplicity will affect the perceptions of employers taxable entity management will tax compliance, so that when the better perception of the advantages of e-billing, it can increase tax compliance businessman taxable entity (Perere (2016) Pioner (2018)). Therefore, with the services that facilitate taxpayers in tax transactions can change the behavior patterns of the taxpayer itself.

The results show that the hypothesis (H5), which was rejected. Its meaning is empirically e-invoicing not been able to show moderate the relationship between fairness associated with compliance to pay tax which is evident from the test results showed no significant value. The findings of this study indicate that when fairness in tax compliance show the effect on taxes, but even supported by the e-invoicing namely has not shown a meaningful relationship to adherence pay taxes. This means that although the tax fairness as well as e-invoicing has been applied properly, however this has not been able to show a good effect in terms of improving adherence to pay taxes. Furthermore, these results can not confirm Technology Acceptance Model (TAM) with the principle of usefulness and usability.

The results show that the hypothesis (H6), which was rejected. Its meaning is empirically e-billing showed can not moderate the relationship between fairness associated with compliance to pay tax which is evident from the test results showed no significant value. The findings of this study indicate that fairness in tax compliance show the effect on taxes, but even supported with e-billing has not shown a meaningful relationship to adherence pay taxes. This means that although justice in taxation and e-billing has been applied properly, however this has not been able to show a good effect in terms of improving adherence to pay taxes. So obediently for the taxpayer to pay the tax system can not be moderated by e-billing associated with fairness in taxation. Furthermore, these results can not confirm Technology Acceptance Model (TAM) with the principle of usefulness and usability.

## VI. CONCLUSION AND RECOMMENDATIONS

It was concluded that the perception of the effectiveness of the tax system shows significant positive influence adherence to pay taxes. Justice showed positive significant effect on adherence pay taxes. E-invoicing moderate positive and significant relationship between perceived effectiveness of the tax system to pay tax compliance. E-billing moderate positive and significant relationship between perceived effectiveness of the tax system to pay tax compliance. E-invoicing is not moderate the relationship between fairness to compliance of paying taxes. E-billing is not moderate the relationship between fairness to compliance of paying taxes.

Suggested adding other variables used in determining compliance decent pay taxes that are not mentioned in this study. Researchers can further improve the questionnaire used in this study. The sample used in this study was limited to the KPP Madya Makassar. So the researchers further recommended that further expand the scope of research. Researchers can then perform re-test the model used in this study.

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