

The Implication of E-Nofa towards Taxpayer Obedience in Kudus Regency

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This research aims to analyse the implication of e-Nofa towards taxpayer obedience in the Kudus Regency. The type of this research was descriptive-quantitative by using a classic assumption test and partial regression test. The population were business entity taxpayers that report their tax to KPP Pratam Kudus, while the technique of selecting the samples was by using non-probability sampling with quota sampling type, until it obtained 100 active business entity taxpayers. They report their tax to KPP Pratama Kudus. The result of this research is that e-Nofa has made a contribution towards business entity taxpayers' obedience because by the existence of a modernisation system in the taxpayers' report, especially business entity, then taxpayers can feel the advantage because it is easier and more efficient.

Key words: *E-Nofa and Taxpayers' Obedience.*

Introduction

Tax income is a vital source for a country in the effort to pay for expenses and development (Basheer, Ahmad, & Hassan, 2019). Besides that, tax aims to help the people through welfare, by conducting repairment and maximising public service (Bawazier, 2018; Feetham, 2011). This means the role of tax through tax income for each layer of society is very important. On the 1st of June, 2003, had been suggested to business taxpayers (PKP) to use e-Nofa (Electronic Numbering of Tax Invoices). This system is the most up to date system to decrease the fictitious tax invoices, so that the government expects that business taxpayers do not do things that will disadvantage the country. This system requires businessmen to give

complete and efficient information because the level of mistakes in numbering can be detected quickly.

The purpose of renewing the tax system by adding e-system into it is with expectation. This can improve taxpayers' obedience and can also increase people's belief in tax administration, in order to adjust the tax administration system to information and technology development and last but also to improve the service to taxpayers in delivering the annual notification letter or mass notification letter (Sari & Pusposari, 2015).

The ease to fulfil the obligation is expected to be able to improve the taxpayers' obedience. Therefore, it needs support from all parties and intensive and sustainable socialisation to improve the service to taxpayers, for the sake of achieving modern tax administration (Mahyudin, 2015). Another thing which gives ease in a tax report is that the government has tried to maximise the functions of the resources in it, including human resources who work on tax. This aims to make it easier for people to submit their tax report (Bawazier, 2018; Bird, 2004).

Wahyuni (2015) explains that the implementation of e-Nofa gives a positive impact on the society to give information about tax, even in details explained by (Wanda Gisbu, Kardinal, & Kathryn, 2015) that through the modernisation of e-Nofa or giving a tax invoice number online, brings positive impact because business taxpayers have a deterrent effect if giving positive information.

In Undang-Undang (2007), tax is a compulsory contribution for the country which becomes a coercive obligation of each individual or board based on The Law, with not obtaining profit directly and used for the importance of the country and especially for the prosperity of the people, until in each region in Indonesia, the office for taking care of tax is built. One of them is KPP Pratama at Kudus Regency in which it must give information and help the people in Kudus Regency to solve and find out information related to tax, either personal tax or board tax. The existence of KPP Pratama in Kudus has helped the people a lot because Kudus is well-known as The City of Industry which implicitly as the city with a very big amount of money from tax. The problem which occurs related to the level of taxpayers' obedience is a classic problem which is frequently faced by all countries and which applies to the tax system. Some research has been conducted, and the conclusion is the obedience problem which can be seen from the side of public finance, law enforcement, organisational structure, employees, code of conduct or combination of those strategies in his research (Hutagaol, Winarno, & Pradipta, 2007).

The government actually can show to the public that the level of tax management has been run well in line with the public willingness, especially the taxpayers, until the society or the

taxpayers tend to be obedient with the provisions which prevail in the tax law in Indonesia. From the side of law prevention, the government must apply the law fairly to all people, including the government officers and their family who will get sanction by provisions and the tax law (Hutagaol et al., 2007).

Fitrianti (2013) discusses e-Nofa which can improve PPN income at KPP Pratama Palembang. Kurnia (2016) investigates the implementation of e-Nofa which has an impact on tax income. Even from both of those researchers, they explain the importance of modernisation for the efficiency of the tax report. From the description, the phenomenon, and the previous research, then the context of this research is to explain e-Nofa which aims not to report a fictitious tax report. Therefore, the purpose of this research is to recognise the deterrent effect on the taxable entrepreneur by the emergence of e-Nofa. The research question is then, does e-Nofa have a deterrent effect on the taxable entrepreneur?

Definition of e-Nofa

e-Nofa is a new way or a new system to give ease to taxpayers in the numbering of the tax invoice. The steps conducted by the government is extremely right because it aims to decrease the fictitious report or information done by taxpayers. The ease obtained by taxpayers is a very efficient time because it can be done online until the taxpayers can perceive their number as soon as possible (Indrianti & Masitoh, 2017; Kurnia, 2016).

Tax is a compulsory contribution to the country by each individual or institution, it is coercive based on the law and does not get direct compensation, and is used for the needs of the country and particularly for the prosperity of the people (Wanda Gisbu et al., 2015).

Since 1983, The General Directorate of Tax has made changes or reformation on tax administration which was called modernisation. Modernisation itself has a large meaning on the tax sector. What had been modernised is that how the people especially taxpayers do not encounter difficulty, because taxpayers had tried and given their contribution to the government through tax, until implicitly the government, in this case, KPP Pratama, is the one given authority to manage even until giving the policy so that the society feels comfortable in conducting the tax report.

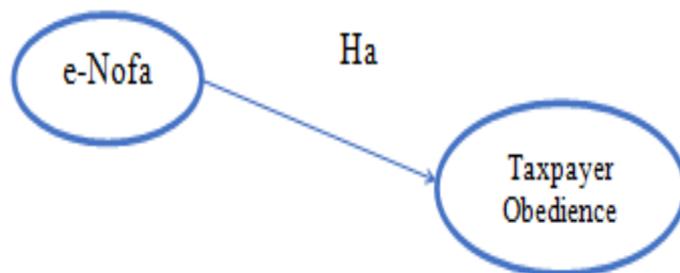
Through e-Nofa implementation, the numbering of a tax invoice is only given to a taxable entrepreneur (henceforth; PKP) who had been re-registered. The steps of PKP re-registration requires PKP to do an address update in line with the exact condition, proposing the letter of activation code and password by coming directly to the listed KPP. Next, PKP which had been re-registered will accept a notification letter of the activation code from KPP through the post, accepts password notification through e-mail, proposing the letter for getting tax

invoice number, and entering the code activation and password correctly when proposing the request of the tax invoice number. Besides that, PKO has conveyed SPT during PPN for 3 (three) periods that ended successively, which has come to the deadline of tax invoice number letter delivered to KPP. By the implementation of this e-Nofa, DJP succeeds in revoking around 10 thousand PKP in which it's address is not suitable with the real condition during the process of the address update (<https://efaktur.pajak.go.id/login>).

Taxpayers' Obedience

The obedience of taxable entrepreneurs or taxpayers is the fulfilment of tax obligation done by the entrepreneurs to give a contributions to country development which is expected in it's fulfilment conducted voluntarily. The requirements of a taxpayer can be said to be fulfilling the requirements as PKP if it is done in one year. The taxpayer conducts a submission of taxable goods and or a taxable service with the number of gross amounts and or gross income more than IDR 600.000.000,00 (six hundred million rupiahs), and certainly, the taxpayer does the registration mechanism to KPP by reporting their business to be inaugurated as Taxable Entrepreneurs (PKP). Tax obedience according to The Decree of the Ministry of Finance No. 544/KMK.04/2000 is taxpayer action in fulfilling their tax obligation by the provisions of the law regulations and the regulation of tax implementation that prevails in a country.

Figure 1. Framework



From the description, the phenomenon and the previous research, then the hypothesis of this research is:

Ha: the stronger e-Nofa socialisation, then it will increase taxpayers' obedience.

Research Method

The research method used in this research was a quantitative research method. The population and samples of this research consisted of two categories; they are the staff of KPP Pratama Kudus at a certain part (service) and the society who submitted their tax report at



KPP Pratama Kudus office. The purpose was to find out the truth about the modernisation program, especially e-Nofa. The data which had been obtained then were analysed to find out the research answers. Afterwards, those data were analysed quantitatively by using regression analysis.

Modernisation is more about system repairment which aims to renew or to smooth the activity until it becomes better. This is also conveyed at the tax invoice numbering system especially board taxpayers until it can decrease forgery or fictitious tax invoice numbers. The e-Nofa variable was measured by using five item indicators by using the Likert scale; 1 for answer disagree and 5 for answer extremely agree.

Taxpayers' obedience is their own intention to report their tax before it comes to the deadline. By using the e-Nofa program, the purpose is to give efficiency to the board taxpayers, however because of the system update, it needs effective resources which also need socialisation to all taxpayers. Variable taxpayers' obedience was measured by using nine instrument items of the research and used the Likert scale; 1 for answer extremely disagree, and 5 for answer extremely agree.

The research method used in analysing the research variables was by using multiple linear regression and started by using classic assumption test. Classic assumption tests used in this research were the normality test, multicollinearity test, heteroscedasticity test, and autocorrelation test. Data analysis in this research used SPSS 17 software.

Results

Instruments' Try Out

Before the questionnaires were spread to several samples, a try-out was conducted on the questionnaires by using the validity test and reliability test. Questionnaires' try-out involved 30 respondents. The results of the instruments' try outs are as follows:

Table 1: The Results of Instruments' Try Out (Validity)

Variable	Item	Validity		
		<i>Pearson correlation</i>	r table	Description
e-Nofa	1	0.842	0,3494	Valid
	2	0.842		Valid
	3	0.496		Valid
	4	0,642		Valid
	5	0.562		Valid
Taxpayers' Obedience	1	0.531		Valid
	2	0.491		Valid
	3	0.366		Valid
	4	0,623		Valid
	5	0,564		Valid
	6	0,781		Valid
	7	0,654		Valid
	8	0,565		Valid
	9	0,897	Valid	

Table 2: The Results of Instruments' Try out (Reliability)

Variable	Item	Reliability	
		Alpha	Description
e-Nofa	1	0.742	Reliable
	2		Reliable
	3		Reliable
	4		Reliable
	5		Reliable
Taxpayers' Obedience	1	0.629	Reliable
	2		Reliable
	3		Reliable
	4		Reliable
	5		Reliable
	6		Reliable
	7		Reliable
	8		Reliable
	9		Reliable

From the test table above, it can be seen that all research instruments from e-Nofa variable and taxpayers' obedience were valid and reliable, until the research instruments were appropriate to be used. The next step is researching bigger respondents to see the implication of e-Nofa towards taxpayers' obedience.

Description of Questionnaire Distribution

Questionnaire distribution was conducted to obtain primary data from chosen respondents such as the staff of KPP Pratama Kudus and Taxpayers who do the activity of submitting their tax report especially by using e-Nofa. The researcher spread 110 questionnaires, and the number of questionnaires which could be processed was 100, while 5 of them were damaged and the rest were not returned.

Table 3: Research Samples and The Level of Return

Description	Total
Sent questionnaires	110
Returned questionnaires	105
Filled and Incomplete Questionnaires	5
The Number of Processed Questionnaires	110

From the table description, it is explained that questionnaires' distribution was conducted to obtain information from respondents. Therefore, the researcher spread 110 questionnaires with the level of return 100, which consisted of 5 sheets being poor quality because of incompleteness and five others which were damaged.

Table 4: Respondents' Profile

Description	Criteria	Number of Respondents
Gender	a. Man	72 people
	b. Woman	28 people
Age	30 – 40	45 people
	41 – 50	40 people
	More than 50	15 people
Educational Level	a. Senior High School	18 people
	b. Bachelor	82 people

From the table, it can be informed that male respondents were 72 people, and female respondents 28 people. Respondents at age 30-40 were 45 people, 41-50 were 40 people, and more than 50 years old were 15 people. Respondents with educational level of Senior High School were 15 people and of bachelor were 82 people.

Prerequisite Test

Data Normality Test

Normality test examines if in the regression model, confounding variable or residual has a normal distribution. In this research, the method of normality test used was Kolmogorov-Smirnov test. Data can be said in normal distribution if the result is significant with score >0.05 . However on the contrary, if that assumption is not fulfilled, then it will be said to have abnormal distribution (Ghozali, 2013).

Table 5: Data Normality Test

		Unstandardised Residual
	N	138
Normal Parameters ^{a,,b}	Mean	.0000000
	Std. Deviation	1.52816735
Most Extreme Differences	Absolute	.059
	Positive	.042
	Negative	-.059
	Kolmogorov-Smirnov Z	.690
	Asymp. Sig. (2-tailed)	.728

The result of normality test Kolmogorov Smirnov, obtained data that significance 0.728 which means more than 0.05, then the data can be categorised into a normal distribution.

Multicollinearity Test

The Multicollinearity Test aims to examine if the regression model finds out correlation among independent variables. In this research, multicollinearity test was conducted by looking at the variance inflation factor (VIF). If the value of tolerance >0.1 and the value of $VIF \leq 10$ then the symptoms of multicollinearity occurs (Ghozali, 2013).

Table 6: Multicollinearity Test

Model		Collinearity Statistics	
		Tolerance	VIF
1	X	.658	1.519
a. Dependent Variable: Y			

It can be seen that the value of tolerance is more than 0.10 and VIF less than 10.00, then it can be concluded that correlation among independent variable occurs.

Heteroscedasticity Test

The Heteroscedasticity test will examine if variance inequality truly occurs in a regression model from the residual of one observation to another observation. The Heteroscedasticity test in this research used the Gejser test. The result of Gejser test is said to free of heteroscedasticity if the significance value of the test is >0.05 , then it can be concluded that no symptoms of heteroscedasticity occur (Ghozali, 2013)

Table 7: Heteroscedasticity Test

Coefficients					
Model		Unstandardised Coefficients		T	Sig.
		B	Std. Error		
1	(Constant)	18.795	2.032	.000	1.000
	X	.000	.074	.000	1.000

The Glezer test explained that the significance value for each variable is above or more than 0.05, or with the average Sig. 1,000 or bigger than 0.05 until it is decided that there is no indication of Heteroscedasticity.

Autocorrelational Test

Autocorrelational test examines if there is a correlation between the mistake of disturber in the model of linear regression at t-period with the mistake of a disturber of period t-1 beforehand. Autocorrelational test in this research used *Darbin-Waston* test. The result of *Darbin-Waston* test is said to free of autocorrelation if it fulfils $du < d < 1 - du$, then it can be concluded that autocorrelational symptoms do not occur (Ghozali, 2013).

Table 8: Autocorrelational Test

Std. Error of the Estimate	Durbin-Watson
1.551	1.768

From the result of the output above, it can be seen that DW produced from the regression model is 1,768. While from table DW with significance 0,05 and the number of data (n) = 100, set k = 1 (k is the number of the independent variables) obtained the value of dL in the amount of 1,6628 and dU in the amount of 2,218. Because the value of DW (1,628) is at the area between dL and dU, then it does not generate a certain conclusion (it is at an uncertain area).

Hypothesis Test

This research examines the correlation between the independent variable towards the dependent variable until empirically the correlation between e-nofa has a positive and significant effect towards taxpayers' obedience because the value of t-count is bigger than t-table. For more details, it can be seen in the table as follows:

Table 9: The Result of Hypothesis Test

	Taxpayers' Obedience			Description
	B	t	Sig	
e-Nofa	0.432	2.325	0.021	H ₁ = supported

The empirical results prove that the value of the regression coefficient is in the amount of 0.432 with the value of t-count in the amount of 2.325 and the level of significance 0.021, then the hypothesis is supported. While to prove the value of appropriateness the causal correlational model in this research is as follows:

Table 10: Model Suitability Test

R	0.121	Multiple Correlation
R Square	0.225	Coefficient of Determination
Adjusted R Square	0.435	Coefficient of Adjusted Determination
Std.Error of the Estimate	2.142	Estimated Default Error

From the table above, it can be explained that the suitability model has R-value in the amount of 0.121, this explains that the multiple correlations from this research is in the amount of 12.1%, and e-Nofa has a strong correlation to taxpayers' obedience in Kudus Regency. The value of adjusted R square in the amount of 0.435 proved that the amount of e-Nofa contribution is in the amount of 43.5%. While the value of Estimated Default Error in the amount of 2.142 is the proof of research error level.

Discussion and Conclusion

The implication of e-Nofa has strong role for taxpayers' obedience in Kudus Regency, until the stronger the socialisation conducted by KPP Pratama Kudus, then taxpayers' obedience will increase too in giving information and reporting their tax. Besides that, the active role of tax staff also proves that taxpayers' obedience increased because it is proven from the number of taxpayers who come to KPP Pratama Kudus, and the system being run is getting better too.

Consistent with the research by Fitrianti (2013), who explains that e-Nofa can give a good contribution to the taxpayers so that they will be obedient in giving their tax report and information. Even in line with the decree of the minister about the modernisation of the tax system which gives a chance for each citizen of Indonesia especially the taxpayers, to give the truth about their wealth, because the tax report and paying for the tax is the obligation of each good citizen. Likewise, PER-24/PJ/2012 explains Tax Invoice is the proof of the tax levy made by taxable entrepreneurs who conduct the submission of taxable goods and taxable service.



Based on the results of this research, it can be concluded that e-Nofa gives a contribution to the taxpayers, especially taxpayers in the Kudus Regency. This result is concurrent with the results by Christin (2017) and supports the findings from Husnurrosyidah (2017). Theoretically, then this research has an implication which builds human values, because the level of the human's obedience, in fact, will increase if there is emphasis on them, and with more emphasis on them, then they will be more obedient. The success of a program to maximise the existed resource, explained with some instruments from the variable which will complete the weakness of this research until the program of modernisation in general will be achieved quickly. Then in the managerial area, it will imply the stronger taxpayers in giving their wealth information clearly to KPP Prata Kudus office because the steps will be more efficient by the existence of modernisation.

The suggestion from this research is that the future researchers add variables and then develop the research hypothesis, so that it can be widened; thus the results of the research can give a contribution to the knowledge especially related to tax.

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