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ANALYSIS OF FACTORS AFFECTING ONLINE STORE TAX PAYING COMPLIANCE

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Abstract *The relatively high costs in terms of taxes, business licenses, and the number of workspaces that support many people to open businesses online from opening a shop or offline. We find many online shops on various social media, for example Facebook, Twitter, Instagram, Line and many others. Quoted from kompas.com, there are no less than 45 million monthly active Instagram users from Indonesia. This fact makes Indonesia the country with the largest Instagram user base in the Asia Pacific. Online shop owners must pay taxes according to regulations set by the government even though they do not have a physical place of business, but the obligation to pay taxes will remain binding. This study aims to examine whether tax knowledge, tax service services, and taxpayer awareness have an effect on online shop owner's tax compliance. The population used is the owner of an online shop in Surabaya on the Instagram site. Data were obtained by distributing questionnaires. carried out using regression analysis, namely classical assumption test, analysis, coefficient of determination, F test and T test. From the results of the analysis and discussion conducted with multiple linear regression analysis, it can be concluded that Tax Knowledge, taxpayer awareness has an effect on Tax Paying Compliance Fiscal services have no effect on tax compliance*

Keywords *Tax knowledge, taxpayer awareness, Taxpayer Compliance, Tax Service*

I. INTRODUCTION (SIZE 10 & BOLD)

The relatively high cost of business licensing taxes available in the scope as well as many people to open a business online from opening a shop or offline. This is one of the impacts of the increasing number of online stores in Indonesia. This is because online stores provide a lot of convenience to make buying and selling transactions without meeting each other directly with buyers and sellers. Shopping online is the right solution in today's era because buyers can easily access online store sites anywhere and anytime, so that interest in online stores will increase day by day.

We find many online shops on various social media, for example, Facebook, Twitter, Instagram, Line and many others. Quoted from Kompas.com has no less than 45 million monthly active Instagram users from Indonesia. This fact makes Indonesia the country with the largest Instagram user base in the Asia Pacific. According to Instagram's Director of Community, Amanda Kelso, users in Indonesia are not only aggressively taking advantage of the platform to share personal moments, but also using it as a medium for selling or doing business.

Online shop business owners themselves come from different age, educational, and cultural backgrounds. The online shop owners also make this a permanent job and some are just a side job. This is because Instagram is considered very attractive with features that allow people to be interested in buying a product that is sold on Instagram, for example the Instagram feature and many others. This affects the income that online shop owners receive, the income goes directly to online shop owners without many deducting costs as if they opened a real shop or offline store.

The development of the increasing number of electronic trading turnover which rose significantly. This has attracted the attention of the Indonesian government to collect taxes on e-commerce transactions. The government sees this as a potential new tax subject and object because someone who has received income is a tax subject, who is obliged to pay taxes according to the income received. Taxpayers themselves have an important role in increasing tax revenue. Taxes received by the state will be returned to the community in the form of construction of public facilities such as roads, schools, hospitals, and other public facilities.

The lack of public knowledge of taxation science, makes many people who should have a NPWP (Taxpayer Identification Number) and fulfill their obligations to pay taxes become unreachable by tax officials and a small number of people who already have an NPWP but do not understand their obligations, so they only carry out their obligations. partly, not completely. Not a few people are also reluctant to report all their income, intentionally or unintentionally.

Online shop owners must pay taxes according to regulations set by the government even though they do not have a physical place of business, but the obligation to pay taxes will remain binding. This is an important task for the Director General of Taxes to optimally increase the amount of state revenue, considering that e-commerce transactions are very difficult to detect. The reason online shop owners are reluctant to pay taxes is because it is influenced by a very strong psychology and there are opportunities that allow them to obey and disobey. This opportunity is influenced by the very lack of knowledge of online shop owners on taxation, the lack of socialization from the tax officer regarding tax regulations, especially in the field of e-commerce, as well as the level of awareness of online shop owners as taxpayers. The fact is that most people are reluctant to pay taxes, because they think the higher the amount of income they receive, the more taxes they have to pay and some of them still don't really believe in the world of taxation in Indonesia, because there are still a lot of misappropriation of tax funds by officials. own tax.

Formulation of the problem

Do tax knowledge, tax service services, taxpayer awareness have a simultaneous and partial effect on online shop tax compliance?

II. METHOD (SIZE 10 & BOLD)

Population and Sample

The population in this study are online shop owners. Online shop owners have a very broad scope, so it is narrowed down again. Characteristics of the population, namely the owner of an online shop where the social network Instagram. The sample is expected to represent the existing population.

The sampling method in this study is convenience sampling, which is a sampling procedure that selects samples based on the researcher's policy through determining targets and population characteristics so that they are willing to become respondents and can provide the required information. In this study, the population and sample are online shop owners who use Instagram as a means of their business.

In this study, the number of online shop owners who use Instagram as a means of business cannot be known with certainty, so to calculate the minimum number of samples needed, the Lemeshow formula for an unknown population is used.

n=(Z^2 xP(1-P))/d^2 (1-0.042)

Information :

n = Number of samples

z = z score at 95% confidence = 1.96 (Za/2 = 95% converted to decimal 0.95/2 = 0.475 in table z the corresponding value of 0.475 is known to be at the closest point is 1.96)

p = maximum estimate = 0.5

d = alpha (0.05) or sampling error = 5%

So if based on the above formula, the n obtained is 61.82 = 62 people so that in this study at least the author must take data from a sample of at least 62 people.

Variable Identification

The variables used in this study are divided into two, namely, the independent variable (independent) and the dependent variable (dependent). The respective variables are as follows:

- 1. Independent Variables, namely, Tax Knowledge, Fiscus Service, Taxpayer Awareness.
2. Dependent Variable, namely Compliance Paying Taxes.

Variable Operational Definition

Independent Variable (X)

The independent variable or independent variable is the one that affects the occurrence of the dependent variable. In this study, the independent variables are:

Tax Knowledge X1, Fiscus Service X2, Taxpayer Awareness X3

Dependent Variable (Y)

The dependent variable is the variable that is influenced by the independent variable. In this study, the dependent variable is tax compliance. Compliance is a condition where the taxpayer fulfills all tax obligations and exercises tax rights.

Data Collection Procedure

Data collection methods used to support this research are as follows:

- 1. This study uses a questionnaire instrument distributed by the researcher and then gives a grace period for the respondents to understand while waiting for the questionnaire to be filled in according to the rules stated in it, so that it can be ascertained that the questionnaire returns 100% to the researcher (response rate 100%). The questionnaire was made with a Likert scale with the following details:

Table 3.1

Research Likert Scale

Assessment Category	Assessment Group Data
Strongly Disagree (STS)	1
Disagree (TS)	2
Neutral (N)	3
Agree (S)	4
Strongly Agree (SS)	5

2. Literature study, carried out by reading and quoting either directly or indirectly from the literature related to research variables.

Before the questionnaire was given to respondents who became the object of research, the validity and reliability tests were first carried out on the list of questionnaire statements to respondents. The purpose of this questionnaire testing is to find out whether all of the statement lists are valid and reliable when used to conclude the research hypothesis in question.

Analysis Techniques

Data analysis

1. Validity Test

2. Reliability Test

3. Classic Assumption Test

4. Normality Test

Multicollinearity Test

Heteroscedasticity Test

5. Regression Analysis

Regression analysis is used to predict the effect of more than one independent variable on one dependent variable, either partially or simultaneously. Considering that this study uses four independent variables, the regression equation is as follows:

$$Y = + 1X_1 + 2X_2 + 3X_3 + e$$

Information:

Y = Taxpayer compliance in paying taxes

= Constant

1 = Regression coefficient of tax knowledge variable

2 = Regression coefficient of the tax service variable

3 = Regression coefficient of taxpayer awareness variable

X₁ = Tax Knowledge

X₂ = Fiscal Service

X₃ = Taxpayer awareness

e = Error

Hypothesis testing

Hypothesis testing is used to measure the strength of the relationship between two or more variables and to show the direction of the relationship between the dependent variable and the independent variable.

Coefficient of Determination (R²)

The coefficient of determination (R²) essentially measures how far the model's ability to explain variations in the dependent variable is. The value of the coefficient of determination is between zero and one. A small R² value means that the ability of the independent variables in explaining the variation of the dependent variable is very limited. A value close to one means that the independent variables provide almost all the information needed to predict the variation of the dependent variable (Ghozali, 2011). The fundamental weakness of using the coefficient of determination is the bias towards the number of independent variables included in the model. Each additional one independent variable, then R² must increase no matter whether the variable has a significant effect on the dependent variable. Therefore, many researchers recommend using the adjusted R² value when evaluating which regression model is the best (Ghozali, 2011).

Simultaneous Parameter Significance Test (F Statistics Test)

The F statistic test basically shows whether all the independent variables included in the model have a joint effect on the dependent variable (Ghozali, 2011). In this study, a significance level of 0.05 or 5% is used to test whether the hypothesis proposed in this study is accepted or rejected, carried out by testing the F value. The criterion for a hypothesis to be accepted is if F_{count} > F_{table}.

Individual Parameter Significance Test (T Statistical Test)

The t-statistical test basically shows how far the influence of one explanatory or independent variable individually in explaining the variation of the dependent variable (Ghozali, 2011). To test the effect of each independent variable used in this study partially used t test with a significance level of 5%. In the t-test, the

value of t-count will be compared with the value of t-table, if the value of t-count is greater than t-table, then H_a is accepted and H_0 is rejected. However, if the value of t count is smaller than t table, then H_a is rejected and H_0 is accepted.

III. RESULT AND DISCUSSION (SIZE 10 & BOLD)

Overview of Research Subjects

The subjects of this research are online shop business owners who use Instagram social media. The sample selection in this study used a non-probability sampling technique, namely by convenience sampling, because the total population in this study could not be known with certainty. Based on the calculation of the formula in the research method, the minimum number of samples needed is 62 people.

There were 80 questionnaires distributed by the researchers and 70 respondents were filled in. General data on the questionnaire contains the name of the online shop, what goods they sell, education level, and age of the respondent.

The sample is grouped based on the last education level of the online shop owners. From the table it can be seen that the latest level of education of the online shop owners, there is no elementary school, no junior high school, 34.29% high school / vocational school, 5.71% D3, S1 of 58.57%, and S2 by 1.43%. The highest level of education is at the undergraduate level, this shows that the higher the level of education possessed by online shop owners, the higher the level of knowledge and awareness of tax obligations.

Respondent Identity Table Based on Education Level

Education	Level	Total Percentage (%)
SD	0	0%
Middle School	0	0%
SMA/SMK	24	34.29%
D3	4	5.71%
S1	41	58.57%
Masters	1	1.43%
Total	70	100%

Research result

This study uses a questionnaire instrument distributed by researchers. The questionnaires distributed were filled in according to the rules made by the researcher, this questionnaire was distributed online by utilizing the Instagram direct message feature to communicate with online shop owners on Instagram.

Before the questionnaire was given to the respondents, the validity and reliability tests were carried out on the questions to be given to the respondents. This test aims to determine whether all the list of questions used in this questionnaire are valid and reliable to be used to conclude the hypothesis in this study.

Validity test

The validity test was carried out with a 95% confidence level with a significance level of 0.05. The results of the validity test can be seen in Appendix I. The basis for decision-making validity can be measured with a significance < 0.05 then the question is considered valid and a significance > 0.05 then the question is considered invalid.

Testing the validity for the variable X1 Tax Knowledge, the results obtained that all questions have a significance level of < 0.05 so that all questions are considered valid.

Testing the validity of the variable X2 Fiscal Service, the results obtained are all significance values < 0.05 so that all questions on the X2 variable are considered valid.

Testing the validity of the variable X3 Taxpayer Awareness, the results obtained are all significance values < 0.05 so that all questions on the X3 variable are considered valid.

The validity test for the variable Y Compliance Paying Taxes for online shop owners, the results obtained are all significance values < 0.05 so that all questions for variable Y are considered valid.

Reliability Test

The results of the X1 Variable Reliability Test, X2 Variable, X3 Variable, and Y Variable which can be seen in Appendix II. The test results obtained the value of each Cronbach Alpha, namely the X1 variable of 0.807, the X2 variable of 0.928, the X3 variable of 0.929, and the Y variable of 0.916.

A variable is said to be reliable if it gives a Cronbach Alpha value > 0.70 (Ghozali, 2016:48), then from the test results obtained the variable X1 Tax Knowledge, variable X2 Fiscal Services, variable X3 Taxpayer Awareness, and variable Y Compliance Paying Taxes are considered reliable because all variables have Cronbach Alpha > 0.70 .

Classic assumption test

A multiple regression model is said to be linear if it fulfills the assumption of normality of the data and is free from the classical statistical assumptions, namely normality, multicollinearity, and heteroscedasticity. The results of the classical assumption test with computer aids using the SPSS 16.0 program obtained the following results:

Normality test

The normality test is used to test whether in the regression model, the residual variable has a normal distribution. To test normality, first look for the residual value, this value can be seen in Appendix III. This test was carried out using kolmogorov-smirnov and obtained a significance value for each variable of, X1 0.110, X2 0.401, X3 0.071, and Y of 0.375. From the test results, the significance value > 0.05 , the regression model is normally distributed.

Multicollinearity Test

This multicollinearity test aims to test whether the regression model found a correlation between the independent variables. A good regression model should not have a correlation between the independent variables.

The results of the Variance Inflation Factor (VIF) value which can be seen in Appendix III, show for the X1 variable of 1.566, for the X2 variable of 1.719, for the X3 variable of 1.617 the result is more than 10, while the tolerance value for the X1 variable is 0.639, for the X2 variable is 0.582, and for the X3 variable is 0.618, this shows that there is no variable that has a tolerance value of less than 0.10. It can be concluded that there is no multicollinearity between independent variables in the regression model.

Heteroscedasticity Test

This heteroscedasticity test aims to test whether in the regression model there is an inequality of variance and residuals from one observation to another. A good regression model is homoscedasticity. In this test using the Glejser test, if the significance value is more than 0.05 then there is no heteroscedasticity.

The test results obtained a significance value for each independent variable which can be seen in Appendix III, namely, the significance value of the X1 variable is 0.905, the X2 variable is 0.878, the X3 variable is 0.643. It can be concluded from the results of each significance value of more than 0.05 then it is stated that there is no heteroscedasticity.

Model Analysis and Hypothesis Testing

Regression Analysis

The results of the regression analysis can be seen in Appendix IV. Based on Appendix V, the multiple linear regression analysis model between the independent variable and the dependent variable can be formulated in the following equation model:

$$Y = -1.394 + 0.267X_1 + 0.001X_2 + 0.419X_3 + e$$

The regression coefficient X1 is positive at 0.267 indicating the magnitude of the effect of tax knowledge on taxpayer compliance. Stating that each additional 1 score of tax knowledge will provide an increase in compliance of 0.267, assuming the other dependent variables remain.

The regression coefficient of X2 is positive at 0.001 indicating the magnitude of the influence of tax service services on taxpayer compliance. So every additional 1 tax service score will provide an increase in compliance of 0.001, assuming the other dependent variables remain.

The X3 regression coefficient is positive at 0.419 indicating the magnitude of the effect of taxpayer awareness on taxpayer compliance. So every additional 1 score of taxpayer awareness can provide an increase in compliance of 0.419, assuming the other dependent variables remain.

F Uji test

The F test aims to determine the effect of the independent variables (ie Tax Knowledge, Fiscal Services, Taxpayer Awareness) simultaneously on the dependent variable (Tax Pay Compliance). The results of the F test can be seen in appendix IV.

Based on the results of the F test in appendix IV, it can be seen that the variables of Tax Knowledge, Fiscus Service, Taxpayer Awareness simultaneously have a significant effect on Tax Paying Compliance which can be seen in the significance column of 0.000 which is smaller than 5% or 0.05.

T Uji test

This test aims to determine the effect of the independent variables, namely Tax Knowledge, Fiscus Services, Taxpayer Awareness partially on the dependent variable of Tax Paying Compliance. The test carried out is using the T test. The results can be seen in appendix IV.

The results of the significance of the T test on the X1 Tax Knowledge variable, which is 0.034, smaller than 0.05, shows that H1 Tax Knowledge has an effect on Tax Paying Compliance. It can be concluded that Tax Knowledge has a significant effect on Compliance Paying Taxes for online shop owners.

The results of the significance of the T test on the X2 Fiscal Service variable is 0.995, greater than 0.05 indicating H2 Fiscal Service has an effect on Tax Paying Compliance. It can be concluded that the Fiscal Service does not significantly affect the Compliance Paying Tax of online shop owners.

The results of the significance of the T test on the variable X3 Taxpayer Awareness of 0.001, smaller than 0.05, shows H3 Taxpayer Awareness has an effect on Tax Paying Compliance. It can be concluded that taxpayer awareness has a significant effect on compliance with paying taxes for online shop owners.

Coefficient of Determination (R²)

The calculation of the coefficient of determination is used to measure the accuracy of the analytical model made. The value of the coefficient of determination is used to measure the contribution of the independent variable to the dependent variable. Based on the calculation results show that the value of R square (R²) is 0.362. It can be concluded that the independent variables, namely Tax Knowledge (X1), Fiscal Services (X2), and Taxpayer Awareness (X3) can explain the dependent variable, namely Tax Paying Compliance of 36% while 64% are other factors that are not included in the model.

Discussion

Based on the results of research that has been carried out regarding tax knowledge, tax service services and taxpayer awareness of compliance with paying taxes for online shop owners on Instagram social media, it can be seen as follows:

The Effect of Tax Knowledge on Compliance Paying Taxes

Tax knowledge on compliance with paying taxes by online shop owners, as many as 58.57% of online shop owners have an undergraduate education level, this is a benchmark that the higher a person's education level means the higher the level of knowledge of paying tax compliance. The results of Rusli's research (2014) which reveal that the existence of good knowledge and understanding of taxpayers has a positive influence on compliance in paying taxes. These results are the same as the results of this study, that tax knowledge affects taxpayers' tax compliance.

Tax knowledge of online shop owners is still very minimal, so the development of knowledge of taxation for the community is still very much needed to improve public compliance with the obligation to pay taxes. Providing tax knowledge correctly from an early age and instilling morals as citizens who already have income are obliged to pay income tax. Thus, providing tax knowledge from an early age is expected to make people aware and voluntarily comply with their tax obligations.

The Effect of Fiscal Services on Compliance Paying Taxes

Fiscal services for compliance with paying taxes for online shop owners. The results in this study indicate that the tax service and compliance with paying taxes do not affect each other. This happens because everything is returned by each individual if the tax officer has provided services to the maximum extent possible but is not responded well and is not supported by the community, then to realize paying compliance taxes will be very difficult to do. This result is contrary to the results of Tiraada's (2013) research which revealed that the better the attitude of the tax authorities in providing services to taxpayers, the higher the level of compliance in paying taxes.

The role of the tax officer is still very much needed by the community, this can be started by providing counseling to the general public, being active in the field seeing the conditions that occur, seeing what small business opportunities are currently developing. Business that is a new taxpayer, because it is a large tax income. Including this online shop business. Fiscal services must be responsive, wise and fast. Taxpayers who are in taxation problems must be assisted so that the problem can be resolved quickly, not vice versa, the officer makes it difficult for taxpayers to provide slow service so that the problem cannot be quickly resolved, it will create a worse perception of the tax officer.

The administrative system reform that has been carried out by the government is one of the government's efforts to make it easier for the public to find information about taxation. Even with such efforts, it is returned to each individual taxpayer. Efforts that have been made by the government will be in vain if the community does not support and ignore it. This means that although the services provided by the tax authorities are continuously improved as well as possible but are not supported or responded well by the community, it is very difficult to create a society that is obedient to the obligation to pay taxes.

The Effect of Taxpayer Awareness on Compliance Paying Taxes

Taxpayers' awareness of compliance with paying taxes for online shop owners. The results of Rusli's research (2014) which states that taxpayer awareness has a positive influence on the level of tax compliance. The results of Rusli's research are the same as the results of this study, that taxpayer awareness has an effect on tax compliance.

Taxpayer awareness is an element from within humans in responding to the reality of being obedient in paying taxes to the state for the public interest. Low public awareness is often an obstacle for tax officials in collecting taxes. This can be due to the lack of knowledge and public ignorance of the concrete form of rewards from the money spent to pay taxes.

The lack of awareness of taxpayers is also caused by the many cases of corruption or bribery that have been revealed in the tax environment, this can reduce the level of trust of taxpayers to the tax authorities. This can cause a decrease in the level of awareness of taxpayers and can motivate taxpayers to take action such as doing

tax avoidance and tax evasion. For this reason, awareness of the tax authorities is needed in advance to use wisely the taxes that have been paid by the public, so as to increase the level of trust of taxpayers to the tax authorities. Thus, it is hoped that after taxpayers put their trust in the tax authorities, it will increase taxpayer awareness to comply with paying taxes voluntarily.

The research states that Tax Knowledge (X1), Fiscal Service (X2), and Taxpayer Awareness (X3) together affect the Compliance Paying Tax of online shop owners (Y). Low compliance has a negative impact on tax revenue. The convenience of the community in managing taxation and simplifying the rules so that they are more easily understood by the public are expected to improve tax compliance in order to increase state revenues in the tax sector.

VI. CONCLUSIONS

From the results of the analysis and discussion conducted with multiple linear regression analysis, it can be concluded that:

1. The hypothesis which states that Tax Knowledge, Fiscal Service, and Taxpayer Awareness simultaneously affect the Compliance Paying Tax of online shop owners can be supported or significant.
2. The first hypothesis which states that Tax Knowledge has an effect on Compliance with Paying Taxes for online shop owners can be supported or significant.
3. The second hypothesis which states that Fiscal Services has an effect on Compliance with Paying Taxes for online shop owners cannot be supported by truth or is not significant.
4. The third hypothesis which states that taxpayer awareness has an effect on compliance with paying taxes for online shop owners can be supported or significant.

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