

THE EFFECT OF TAX PLANNING AND THE IMPLEMENTATION OF THE CORE TAX ADMINISTRATION SYSTEM ON TAXPAYER COMPLIANCE

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ABSTRACT

This study aims to analyze the influence of tax planning and the implementation of the Core Tax Administration System (CTAS) on taxpayer compliance. While tax planning is considered a legitimate effort to minimize tax liabilities, the results indicate that tax planning does not have a significant direct effect on taxpayer compliance. Conversely, the implementation of CTAS, driven by the digitization of the tax administration system, plays a significant role in enhancing taxpayer compliance by automating processes and providing easier access for taxpayers to fulfill their tax obligations. Path regression analysis reveals that the combination of tax planning and CTAS implementation simultaneously has a positive impact on taxpayer compliance. These findings emphasize the importance of developing an integrated tax system that can optimize state revenue while facilitating taxpayers in fulfilling their obligations. This study recommends that the government continues to advance tax digitization to strengthen taxpayer compliance.

KEYWORDS

tax planning, implementation core tax administration system, taxpayer compliance



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INTRODUCTION

Taxes are the main element of the country's largest revenue. The Directorate General of Taxes (DGT) is a government agency in the field of tax administration and is responsible for securing the state budget, especially in terms of taxation. According to the Minister of Finance Srimulyani Indrawati (2024), Indonesia's tax ratio in 2023 will reach 10.21%, smaller than the previous year which was 10.39%. Although the number of taxpayers is increasing every year, this problem is inversely proportional to the target and realization of tax revenue (Khaoula & Moez, 2019). This problem can be caused by a postal code that has been determined with too high tax revenue or because of the enthusiasm and ignorance of taxpayers in carrying

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out their obligations. In 2017-2022, performance indicators never reached the turnover target, and based on the following table, the difference is around 2-10% every year.

According to research conducted by (Giffary, 2023), it shows that the level of public compliance in reporting the Annual Tax Return in the city of Bandung, especially individual taxpayers, only reaches the compliance ratio of a total of around 750,000 taxpayers in the city of Bandung, 48% of whom do not meet their tax obligations. Of these, only 60% have submitted Annual Returns (SPT), which means around 600,000 people. However, only about 360,000 individuals have ended up paying their obligations or around 60% of the total taxpayers who have submitted tax returns (Night & Bananuka, 2020). This means that 390,000 taxpayers do not fulfill their tax obligations out of a total of 750,000 people. If calculated in percentages, this amounts to about 52% which is caused by laziness and complexity of the tax system. Many different aspects can affect the increase in tax revenue, including the obedient attitude of a person who has the status of a taxpayer in order to fulfill his obligations in terms of taxation. Aspects that will encourage a taxpayer's compliance are Tax Planning and tax digitalization.

Tax Planning can be defined as a strategy to manage the taxation aspects that can be used by taxpayers for their business. However, Pelru noted that tax planning in this case is an effort made without involving violations or applicable tax regulations (Latief et al., 2022). For companies, the tax aspect is considered a burden that requires special attention (Bachas et al., 2019). Company managers seek to optimize tax liabilities and look for opportunities to minimize the amount of tax payable to the fiscus. Several previous studies on Tax Planning, on taxpayer compliance showed inconsistent results such as from Angelina's research, (2017) showing that tax planning has a significant and positive impact on taxpayer happiness. According to research by (Tambun & Riandini, 2022) shows that tax planning does not affect taxpayer compliance.

In the increasingly advanced digital era, information systems play an important role in daily life (Akram et al., 2019). Taxation digitalization is a program as a form of implementation of tax reform which is an improvement or improvement of performance and institutions to be more efficient and economical (Putra & Suryono, 2020) The use of technology in the tax domain has a significant role in increasing the potential for tax payments and increasing taxpayers' compliance with tax laws (Amalia, 2020). According to (Sifile et al., 2018), the implementation of the use of the online tax system provides a positive constitution for taxpayer compliance because it provides convenience in managing tax administration. Similar findings were expressed by (Ramdhani et al., 2022), who stated that the implementation of the online taxation system facilitates taxpayers, especially small and medium entrepreneurs, in the process of filing and paying taxes. In the research of (Aini & Nurhayati, 2022) the test showed that the variable of digitization of tax services provided a significant positive influence on taxpayer compliance. In a test (Wulandari, 2021) the implementation of e-filing has a positive influence on taxpayer compliance, meaning that the better the electronic tax reporting system, the more compliant the taxpayer will be in declaring their tax obligations. According to research by (Aini & Nurhayati, 2022), the test shows

results where the tax digitization variable has a significant effect on taxpayer compliance. The research by (Xie & Huang, 2023) shows that the influence of digital transformation on tax avoidance significantly reduces corporate tax avoidance by improving the quality of internal control, as well as improving strict tax administration.

The Directorate General of Taxes (DGT) system needs to have valid and secure data to avoid problems arising from the old system (Akram et al., 2019). Challenges such as low tax ratios and incompatibility of the administrative system with the increasing number of taxpayers and digital globalization (DDTC, 2021) encourage the government to carry out digital transformation through the Core Tax Administration System (CTAS). CTAS is designed to automate DGT's business processes, reduce tax disputes, improve compliance cost efficiency, and detect tax violations (Cooper & Nguyen, 2019). With Big Data analysis, this system is expected to produce more accurate data and improve taxpayer compliance.

The problem studied in the object of this research is whether tax planning, the implementation of the core tax administration system is related to taxpayer compliance. And there are no researchers to test the implementation of the core tax administration system on taxpayer compliance, and this is a novelty in this study and will be carried out for research trials. This research aims to examine how tax planning, the implementation of the core tax administration system to taxpayer compliance, so that it can contribute to the government in determining the right aspects in terms of taxation for taxpayers in the future and provide relevant recommendations on how to improve taxpayer compliance.

RESEARCH METHODS

This research adopts a quantitative methodological approach. This approach aims to solve research questions using a structured design, in accordance with the scientific framework. This method involves the analysis of a carefully determined population or sample, with data collection through research instruments that have been systematically milked. The questionnaire is only distributed to Members who are registered with the Indonesian Tax Consultants Association (IKPI) Bandung branch. This means that members other than those registered with IKPI are not included in the population to be studied. A total of 72 respondents were selected from a population of 254. Data analysis was carried out using various analysis tools, including Normality Test, Correlation Coefficient Test, Partial Test (t-Test), Simultaneous Test (Test F)

The analysis method used in the study is path analysis which is used to analyze the pattern of relationships between variables with the aim of determining the direct or indirect influence of a set of independent variables (exogenous) on bound variables (endogenous). which can be seen in Figure 3.

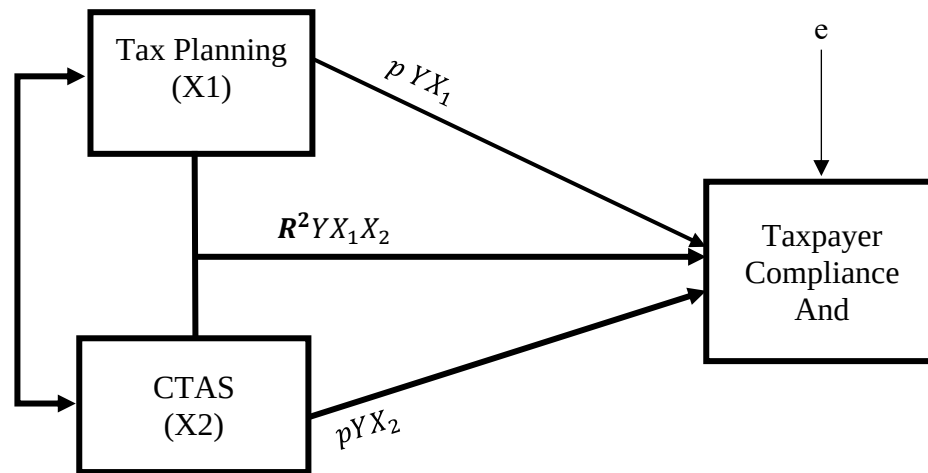


Figure 1. Research Analysis Model

The structural equation of the path diagram above is as follows:

$$Y = p_{yx_1} X_1 + p_{yx_2} X_2 + p_y \varepsilon$$

Information:

X1 as an exogenous variable in Tax Planning

X2 as an exogenous variable for the implementation of the Core Tax Administration System Y as an endogenous variable of Taxpayer Compliance

The Independent Variables, in this study, are: 1) Tax Planning (X1) is a business management process by Taxpayers with the intention that the amount of tax liabilities, including income tax, and other types of taxes, can be managed in such a way that it is at a minimum level as long as it still meets the provisions of applicable laws and regulations, 2) The implementation of the Core Tax Administration System (X2) is an information technology system that aims to optimize business processes which is carried out by the DGT as an authority in tax administration.

The measurement was carried out by submitting a questionnaire to respondents with several questions for each independent variable. The variable measurement scale in this study is using the Likert scale. Each opinion from each question was scored as follows: a) score 1 for the answer strongly disagree, b) score 2 for the answer strongly disagree, c) score 3 for the neutral answer, d) score 4 for the answer agree, and e) score 5 for the answer strongly agree. For independent variables, the score obtained for each question in one variable will be averaged.

The dependent variables in this study related to Taxpayer Compliance are described in 8 questions, namely a) Y1 regarding Timely Submission (SPT), b) Y2 is about Submission Knowledge, c) Y3 is about Income Declaration, d) Y4 Ease of Tax Administration, e) Y5 regarding Reporting from Third Parties, f) Y6 regarding Taxpayer Complaints, g) Y7 Regarding Taxpayer Awareness, h) Y8 on Effective Competition Law. The answer options for the dependent variable are as follows: a) score 1 for the answer strongly disagree, b) score 2 for the answer strongly disagree,

c) score 3 for the neutral answer, d) score 4 for the answer agree, and e) score 5 for the answer strongly agree.

Table 1. Demographic Overview of Research Respondents

No	Information	Sum	Percentage
1	Gender		
	Man	54	75,00%
	Woman	18	25,00%
	Total	72	100,00%
2	Level of Education		
	S1/D4	16	22,22%
	S2	48	66,67%
	S3	8	11,11%
	Total	72	100,00%
3	Age		
	18-40 Years	19	26,39%
	Above 40 Years	53	73,61%
	Total	72	100,00%
4	Work Experience as a Tax Consultant		
	Under 5 Years	0	0%
	6-10 Years	9	12,50%
	Above 10 Years	63	87,50%
	Total	72	100,00%

Source : Data processed by the author, 2024

RESULT AND DISCUSSION

The validity test of the questionnaire in this study uses item analysis, namely by correlating the value of each item with the total value. From the results of the validity test, it is known that the calculated r in each question is greater than r , which is 0.23 so that the validity requirements of this research can be met. This can be seen in Table 2.

Table 2. Eligibility Validity Test

Question	r _{calculate}	r	Information
X1.1	0,728	0,23	Valid
X1.2	0,739	0,23	Valid
X1.3	0,809	0,23	Valid
X1.4	0,815	0,23	Valid
X1.5	0,694	0,23	Valid
X1.6	0,675	0,23	Valid
X2.1	0,808	0,23	Valid
X2.2	0,856	0,23	Valid
X2.3	0,706	0,23	Valid
X2.4	0,806	0,23	Valid

X2.5	0,827	0,23	Valid
X2.6	0,762	0,23	Valid
X2.7	0,821	0,23	Valid
X2.8	0,733	0,23	Valid
Y1	0,806	0,23	Valid
Y2	0,821	0,23	Valid
Y3	0,674	0,23	Valid
Y4	0,833	0,23	Valid
Y5	0,533	0,23	Valid
Y6	0,581	0,23	Valid
Y7	0,592	0,23	Valid
Y8	0,626	0,23	Valid

Source : SPSS Processing Results

The reliability test was carried out using the Cronbach Alpha coefficient. A variable is said to be reliable if it gives Cronbach's Alpha > 0.7 . As shown in Table 3, it is known that the measuring tools for the variables Tax Planning (X1), Core Tax Administration System (X2) and Taxpayer Compliance (Y) used in this study have a Cronbach's Alpha coefficient value of > 0.7 , so it can be interpreted that the measuring tool is reliable and the measuring tool has met the reliability requirements.

The normality test was carried out using the One Sample Kolmogorov-Smirnov Test and Normal P-Plot. The normal data distribution, except for the p-from the One Sample Kolmogorov-Smirnov Test > 0.05 or the data is around the diagonal line on the Normal P-Plot. From the results of the normality test shown in Table 4, it can be interpreted that the distribution of normal research data.

Table 3. Reliability Test Results

Variable Question Items	Cronbach's Alpha	Information
Tax Planning (X1)	0,837	Reliable
Implementasi Core Tax Administration System (X2)	0,907	Reliable
Taxpayer Compliance (Y)	0,839	Reliable

Source : SPSS Processing Results

Table 4. Results of the Normality Test based on the One Sample Kolmogorov-Smirnov Test

Variable Question Items	Mr	Standard	Normality Test Results
Asymp. Sig. (2-tailed)	0,200	0,05	Normal

Source : SPSS Processing Results

Correlation and regression analysis is the basis of the calculation of the goal path coefficient, focusing on efforts to reveal variable causal relationships. In the path diagram, two types of arrows are used, including: a) One-way arrows express the direct influence of an exogenous variable on an endogenous variable. Such as $X_1 \rightarrow Y$, $X_2 \rightarrow Y$, b) Two-way arrows express correlational relationships between exogenous variables. Like $X_1 \leftrightarrow X_2$

The regression equation that can be created is

$$Y = p_{yx_1} X_1 + p_{yx_2} X_2 + p_y \varepsilon$$

$$Y = 0,058 X_1 + 0,463 X_2 + 0,749 \varepsilon$$

Information:

And = Taxpayer Compliance

p_y = Regression Coefficient

X_1 = Tax Planning

X_2 = Implementasi Core Tax Administration System

ε = Error or Residual

The results of the regression equation above are: 1) a value of 0.058 which is positive on the Tax Planning variable (X_1), but does not have a significant effect on Taxpayer Compliance, with a t calculation of 0.445 smaller than t table which is 1.995 and a significance value of 0.658 greater with a significant level (α) of 5% or 0.05. 2) a positive value of 0.463, which has a significant impact on Taxpayer Compliance, with a calculation of 3.539 greater than the table of 1.995, and a significance value of 0.001 less than 0.05.

Testing the hypothesis by calculating the determination coefficient (R^2). Based on Table 6, it is known that $R^2 = 0.251$ which means Tax Planning Variable (X_1), the implementation of the Core Tax Administration System (X_2) is able to increase Taxpayer Compliance by 25.1%. The rest, which is 74.9%, is explained by other variables that are not used in this study, such as moral obligations, taxpayers' knowledge of tax regulations, taxpayer awareness, and other factors.

Table 5. Test Results t

Coefficients^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Mr.
	B	Std. Error	Beta		
1 (Constant)	-8.042	7.730		-1.040	.302
Tax Planning (X)	.133	.299	.058	.445	.658
CTAS Implementation (X2)	.821	.232	.463	3.539	.001

a. Dependent Variable: Y
Source : SPSS Processing

Table 6. Coefficient of Determination (R2)

Model Summary^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.501a	.251	.229	454.909

The results of the Simultaneous Parameter Significance (Statistical Test F) in table 8, it is known that the value of F is calculated to be greater than that of the F table. F is calculated as 11,550 with a p value (sig) of 0.000. It is known that Ftable is 3,130. Because $F_{\text{hitung}} > F_{\text{tabel}}$ ($11,550 > 3,130$), H_0 is rejected, meaning that Tax Planning (X1), Implementation of Core Tax Administration System (X2) simultaneously have a significant effect on Taxpayer Compliance (Y).

Table 7. Simultaneous Parameter Significance Test (Statistical Test F)

ANOVA					
Model	Sum of Squares	df	Mean Square	F	Mr.
1 Regression	478.046	2	239.023	11.550	.000b
Residual	1427.899	69	20.694		
Total	1905.944	71			

a. Dependent Variable: Y
b. Predictors: (Constant), X1, X2
Source: SPSS Processing

The partial correlation test shows a strong relationship between Tax Planning and the Implementation of the Core Tax Administration System In table 9, a coefficient value of 0.606 was obtained in a positive direction. So that this value shows that Tax Planning with the Implementation of the Core Tax Administration System is in a strong relationship strength because it is in the range of 0.60 – 0.799.

Table 8. Partial Correlation Coefficient

Correlations				
		HCMC	CTAS	KWP
Tax Planning	Pearson Correlation	1	.606**	.339**
	Sig. (2-tailed)		.000	.004
	N	72	72	72
	Pearson Correlation	.606**	1	.499**

Implementasi Core Tax Administration System	Sig. (2-tailed)	.000	.000	.000
Taxpayer Compliance	N	72	72	72
	Pearson Correlation	.339**	.499**	1
	Sig. (2-tailed)	.004	.000	
	N	72	72	72

Source : SPSS Processing

Based on this interpretation, in order to be seen clearly, it is presented in the following path diagram drawing:

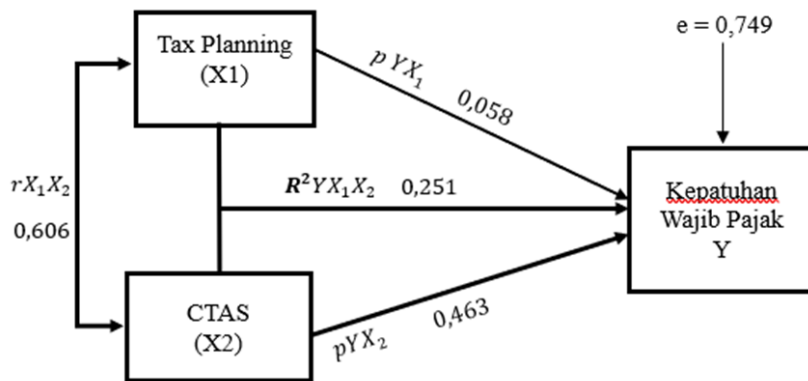


Figure 2. Path Diagram

Table 10. Path analysis was carried out to calculate the direct and indirect influence between variables based on the value of the beta correlation coefficient (path). The analysis of the path shows the following results: a) Tax Planning (X1) has an effect of 2% on Taxpayer Compliance (Y), with 0.4% direct influence and 1.6% indirect influence through the Implementation of the Core Tax Administration System (X2), b) The implementation of the Core Tax Administration System (X2) has an effect of 23.1% on Taxpayers, with 21.5% of direct influencers and 1.6% indirect influencers through Tax Planning (X1), c) Simultaneously, X1 and X2 provided an impact of 25.1% on Taxpayer Compliance, while 74.9% was influenced by other factors that were not discussed in the study.

Table 10. Contribution of Exogenous Variable Drivers to Endogenous Variables

Variable	Coefficien t Jalur	Influence Immediatel y	Indirect Influence Through		Total influence
			(X1)	(X2)	
X1 to Y	0,058	0,004		0,016	0,020

X2 Against Y	0,463	0,215	0,01 6	0,231
Total direct and indirect influence				0,251

Source : Data processed by the author, 2024

The results of the study when tested from T Statistic/P Value are compared with the specified significant indicators so that they can be seen as follows:

The results of the first hypothesis test show that Tax Planning (X1) has no significant effect on Taxpayer Compliance (Y), with a P Value of 0.658 where the value is greater than the significance level of 0.05. Then the T Statistics show that the number 0.445 is smaller than the number of 1.995 in the table t. This means that Tax Planning does not significantly affect taxpayer compliance. In theory, Tax Planning is a legal tax saving strategy according to the law. According to (Suandy, 2016) defines Tax Planning as the first step in profit management. These findings show that the strategy does not increase taxpayer compliance, because the main goal is to minimize the tax burden paid by taxpayers. Similar research by (Tambun & Resti, 2022) also found that Tax Planning does not have a significant influence on taxpayer compliance, which is more influenced by other factors such as tax understanding, sanctions, and perceptions of the fairness of the tax system.

The results of the second hypothesis test show that the implementation of the Core Tax Administration System (X1) has a significant effect on Taxpayer Compliance (Y) with a P Value of 0.001 smaller than the significance value of 0.05 and a calculated t value of 3.539 greater than the t table of 1.995. This means that the implementation of the Core Tax Administration System is important to increase taxpayer compliance. In theory, the Core Tax Administration System is a technology that modernizes and improves the efficiency of tax administration, provides better transparency, and increases taxpayer trust and compliance. This finding is in line with research conducted by (Tambun & Resti, 2022) also showing that the digitization of tax services has a significant impact on taxpayer compliance.

The results of the track test analysis explained that the direct influence of the Tax Planning variable (X1) on Taxpayer Compliance (Y) did not have a significant effect. The direct influence is only 4%. However, Tax Planning will have a more significant effect indirectly through the implementation of the Core Tax Administration System of 1.6%. So that this has an overall impact on Taxpayer Compliance (Y) of 2% Because Tax Planning is an effort to optimize tax revenue through legal financial planning, but indirectly with the existence of the Core Tax Administration System is an integrated tax system that simplifies the process of tax planning and tax reporting strategies, which are carried out by taxpayers in carrying out their tax obligations.

The results of the third hypothesis test show that Tax Planning (X1), the Implementation of the Core Tax Administration System (X2) have a simultaneous effect on Taxpayer Compliance (Y) according to the results of the F test in table 8 that F calculates 11,550 with a P Value (sig) of 0.000 less than 0.005, where F table is 3,130. The results explain that Tax Planning, the Implementation of the Core Tax Administration System has a significant impact on Taxpayer Compliance. Furthermore, it is seen from the determination coefficient in table 7 which shows that the two independent variables, namely Tax Planning and the Implementation of the Core Tax Administration System, have an effect of 25.1% on taxpayer compliance, while the remaining 74.9% are influenced by other factors that are not explained in this study. This clearly shows that not all factors that affect Taxpayer Compliance are derived from the Taxpayer itself (internal), there are also other factors such as taxpayer knowledge, taxpayer awareness, and taxpayer demographic factors. In addition, it can also be caused by external (Fiskus) for example services and socialization that are still not good, administration that is too difficult and convoluted.

CONCLUSION

This study provides empirical evidence regarding the "Influence of Tax Planning and the Implementation of the Core Tax Administration System on Taxpayer Compliance" and concludes as follows: There is no significant influence on Tax Planning on Taxpayer Compliance. There is a significant influence on the Implementation of the Core Tax Administration System on Taxpayer Compliance. The direct influence of Tax Planning is not significant, but there is an indirect influence that has a more significant impact through the implementation of the Core Tax Administration System. Tax Planning and Implementation of the Core Tax Administration System simultaneously on Taxpayer Compliance. From this study, it can be concluded that when the government increases taxpayer compliance, then with the implementation of the Core Tax Administration System. Taxpayers are expected to be able to carry out and follow the development of the Core Tax Administration System and minimize the tax burden legally in accordance with applicable regulations easily. Thus, it is hoped that a society that is obedient in fulfilling its obligations as taxpayers can be created. From the results of the research that has been carried out validity tests, reliability tests, hypothesis tests, in accordance with the criteria that have been determined, and see the value of the determination coefficient of salt 74.9%. So this research model can still be developed, so the researcher gives suggestions for the next researcher is to add with the variable of taxpayer awareness the potential to support and increase taxpayer compliance. By looking at some facts that often occur that people will obey when they are aware of their obligations to a rule, including taxation.

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