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THE EFFECT OF ATTITUDE TOWARDS E-TAX SYSTEMS, ADOPTION OF E-TAX SYSTEMS, ISOMORPHIC FORCES, AND TRUST IN TAX AUTHORITY TO TAX COMPLIANCE (CASE STUDY ON SMES LISTED IN KPP PRATAMA MEDAN PETISAH)

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Abstract

This study aims to investigate whether attitude towards e-tax systems, trust in tax authority, and adoption of e-tax systems could influence voluntary tax compliance and whether adoption of e-tax systems and the isomorphic forces could increase enforced tax compliance. The sample was taken from 152 SMEs taxpayer registered in KPP Pratama Medan Petisah and processed using IBM SPSS Statistics 25, then it was analyzed by using multiple regression tests. The findings showed that attitude towards electronic tax system, trust in the tax authority, and adoption of electronic tax systems have a positive significant influence on voluntary tax compliance. The adoption of e-tax systems and isomorphic forces also has a positive significant influence on enforced tax compliance.

Kata Kunci: SME, Attitude Towards E-Tax Systems, Trust In Tax Authority, Adoption Of E-Tax Systems, Isomorphic Forces & Tax Compliance

INTRODUCTION

Taxes have a very important part for a country, especially in supporting the development of that country. This is because taxes are a source of state revenue to finance all expenditures including development expenditures. According to KUP Law Number 28 of 2007, article 1, paragraph 1, taxes are mandatory contributions to the country that are owned by individuals or entities that are compelling based on the existing Law, without accepting direct reimbursement and used for the nation's purposes to the greatest extent. State Budget (APBN) showed that taxes play the largest role in the state revenue. According to the Indonesia Ministry of Finance, state

revenue from taxation in 2019 reached IDR 1,545.3 trillion which is 86.5 percent of the 2019 State Budget target [1]. These numbers grew by 1.7% from the realization in 2018 as an outcome of the global economic deceleration on national economic activities [2].

Small & Medium Enterprises or known as SMEs¹ have a big part in Indonesia's economy [3, 4]. In 2012 Indonesia Small & Medium Enterprises has reached 64 million units, approximately amounted to 61% of the total GDP, and amounted to 97% of total workers [5]. However, SMEs' contribution to tax revenues is still lower even though their amount is substantial. It is proved by the data obtained

¹ Small & Medium Enterprises

from KPP Pratama Medan Petisah, that the total SMEs tax revenue from 2017 to 2019 was IDR 35,272,396,548, IDR 35,223,108,638, and IDR 28,439,468,421, respectively. With that information, the government should take action to increase SMEs' tax compliance.

Compliance quality varies depending on the honesty when paying taxes. In this research, tax compliance will be classified into 2, which are voluntary tax compliance and enforced tax compliance. Voluntary tax compliance referred to the stance of taxpayers as a "commitment" [6], in other words, taxpayers felt morally obliged to pay tax and behave in the interest of others around them [7]. On the other side, enforced compliance is referred to as the stance of taxpayers who will comply because of the fear of being inspected and consider that fines are more high cost than cooperate with the authority [8]. In this study, researchers believed that attitude towards e-tax systems, adoption of the e-tax systems, isomorphic forces, and trust in tax authority could improve SMEs' tax compliance.

Tax compliance will likely improve if the taxpayers have a positive attitude towards the e-tax system, for example by submitting tax returns via the online tax system [9]. When a taxpayer chose the electronic tax system as their preference, for example, because it is time-saving, more secure, and easier to use, taxpayers will increase positive attitude towards the e-tax system and it refers to increasing tax compliance. Other research done by [10] revealed that attitudes towards e-tax systems positively influence tax compliance. Taxpayer's attitudes could improve taxpayers' compliance by informing and giving instruction to them about the advantage of using e-tax systems [11].

Research done by [12] discovered that user satisfaction is positively supported by taxpayers' behavioral intentions in adopt online tax filing. They prompt that taxpayers' intention to utilize an e-tax system will be greater when taxpayer's satisfaction is higher.

By sharing the benefits of adopting an electronic tax system, tax authorities would be able to change taxpayers' attitudes positively and embrace tax compliance among SBEs taxpayers [13]. By accomplished research towards small taxpayers, [14] found that there is a positive relationship between the adoption of an e-tax system upon tax compliance through online tax return filing, online tax registration, and online tax remittance.

Strengthening isomorphic forces also could improve tax compliance [15, 16]. Isomorphism discovered can improve tax compliance, tax compliance will increase if there are strong institutions (tax authority). Strengthened the isomorphic forces will encourage the taxpayers to fulfill their obligation and avoiding the possibility of tax evasion [17]. According to [18] discovery, when taxpayers are coerced (coercive) by getting penalties and fines by the authorities from failure in paying taxes, tax authorities will enforce tax laws and give sanctions to non-tax compliance, to make taxpayers pay their tax obligation on time. Other than that, increasing tax compliance also support by taxpayers who mimicking (mimetic) others taxpayers who are most likely to pay their tax. Also, tax consultants that follow professional ethics and came from Organizations such as the Association of Chartered Certified Accountants (normative) who got a contract from taxpayers having more possibility to change taxpayers' compliance behaviors positively.

To increase the compliance of taxpayers, the authority needs to get the trust of taxpayers. Taxpayers' compliance behavior would be increased and tax authority will get trust by taxpayers if they treat taxpayers fairly and nicely [19]. A high level of tax compliance and the low level of tax evasion created by a high level of trust in authorities and the power of the authorities will create [20]. Other research was done by [21] also found that taxpayers with high trust conditions showed higher intended and voluntary tax compliance.

Research is done by [22] believed that increasing tax compliance of SMEs especially in a developing country significantly affected by taxpayers' attitude towards e-tax systems, adoption of the e-tax systems, and isomorphic forces especially in a developing country. The results showed that the contribution of the independent variables which are attitude towards e-tax systems, adoption of the e-tax systems, and isomorphic forces amounted to only 57.4% to tax compliance. They suggest for future research to analyze other factors of tax compliance. According to research by [23], they discovered that taxpayers' trust toward the authority and the perception of procedural justice in the tax system could robust taxpayers' compliance. Other studies were done by [24] also found that there is a relationship between trust to voluntary and enforced tax compliance.

This research will combine the research of [25, 26, 27] which analyzes the influence of attitude towards e-tax systems, adoption of the e-tax system, and isomorphic forces taxpayers combine with trust in tax authority towards SMEs voluntary and enforced tax compliance.

LITERATURE REVIEW

Theory of Reasoned Action (TRA)

TRA is a theory that believes an individual makes a rational judgment related to their behavior and it indicates that there must be an intention to execute that behavior they have done [28, 29]. Attitude defines as how far individuals have positive or negative feedback for a specific behavior [30]. Previous research adopted the Theory of Reasoned Action (TRA) since it is more appropriate by determining three factors that support individual behavior which are using social norms, the construct of attitudes, and behavioral motives to adopt an item [31]. TRA is expected to reinforce individual behavior and has been adopted in several studies to stimulate positive behavior and theoretically determine individual behavior consider the fundamental factors that define behavior whether to engage or not engage in a specific cause of action [32, 33].

Slippery Slope Theory

Slippery Slope Theory explains trust in tax authority and power of authority as the determinants of tax compliance [34]. Taxpayers will tend to comply if there is a trust in tax authority or also the power of tax authority to manage and avoid tax evasion. Based on this theory, policies to increase taxpayers' trust in tax authorities must place as the main concern to increasing the percentage of voluntary taxpayers' compliance.

Technology Acceptance Model (TAM)

Technology Acceptance Model (TAM) was primarily discovered by [35] which explains the comprehension of individual behavioral intention in adopting and using technology. TAM was also proved by several researchers to affect robust the taxpayer attitude towards electronic tax system [36, 37, 38].

Institutional theory

This theory was developed by [39] that deals with how external and internal forces that beyond individuals/entities own control can influence the organizations [40]. Because of that, individuals will use similar practices and constructions and then they end up isomorphic or similar [41, 42, 43, 44], they use it because it can define the reason for institution or organization practices-including coercive forces (legal system), mimetic forces (relatives or organizations), and normative forces (cultural and professional norms), rely on others in the same industry or territory.

Hypothesis Development

Attitude towards e-tax system represent the extent to which taxpayers have favorable or unfavorable evaluations with the electronic tax system [45]. The positive view outcomes are referred to as tax compliance and negative view outcomes are referred to as tax non-compliance [46]. Attitude significantly positively influences taxpayers' intention to use the government electronic services [47]. Taxpayers' attitude towards e-tax systems and tax compliance will improve by sanitizing taxpayers regarding the advantage of the e-tax

system [48]. An E-tax system is mainly made to help taxpayers easier to complete the tax process. If they felt that the system gave them advantages, they will have a positive attitude towards the system by obeying the tax of their own will. With the positive attitude of users when using a technology, in this case, e-tax system, the tendency to comply with taxes voluntarily will always exist compared to users who have negative attitudes. By that, a research hypothesis proposed as follows:

H1: Attitude towards e-tax systems positively influence SMEs' voluntary tax compliance.

Trust in tax authority as the general thought that tax authority is kindhearted and done their job for the common good [49]. Taxpayers will give trust to the tax authority and increasing their compliance behavior if they got fair and nice treatment or service from the tax authority [50]. Voluntary compliance refers to a situation where taxpayers will comply with tax freely without any enforcement from other parties, mainly tax authorities [51]. Voluntary tax compliance could increase by attempts to treat taxpayers fairly [52]. It is found will be increased if there is the trustworthiness of the tax authority [53, 54]. Taxpayers' trust in tax authority significantly predicts intention to filing the tax return, it is proven by the increasing of filing tax return via online tax system [55]. By that, the research hypothesis proposed as follows:

H2: Trust in tax authority positively influence SMEs' voluntary tax compliance.

E-tax system purposely made by the tax authority to make taxpayer easier to complete their tax obligation. In this research, the adoption of an e-tax system believe could increase voluntary tax compliance. Voluntary compliance refers to a situation where taxpayers will comply with tax freely without any enforcement from other parties, mainly tax authorities [56]. In this research, adopting a tax system is believed could increase voluntary tax compliance. Voluntary adoption of tax return e-filing and e-payment by taxpayers escalate their

tax compliance level [57]. Electronic services could promote and increase voluntary tax compliance [58]. Based on the explanation, a research hypothesis proposed as follows:

H3a: Adoption of e-tax systems positively influence SMEs' voluntary tax compliance.

Enforced tax compliance can be referred to as a situation where tax compliance will comply with tax because of the pressure that comes from other parties, mainly tax authorities [59, 60]. An E-tax system could find helpful or difficult for taxpayers. This system gives time flexibility and decreasing the chance of taxpayers having an error in calculating the tax [61]. Research done by [62] found that tax compliance will increase by increasing the adoption of the e-tax system. But several taxpayers could find it difficult since they are more comfortable and get used to the manual system, where they have to go to the tax office and fill the form manually. But instead of against the laws and get sanctions, taxpayers enforced using the e-tax system. By that, to save their time and comply with their tax obligation, they enforce to adopt and use the e-tax system. By that, the hypothesis proposed as follows:

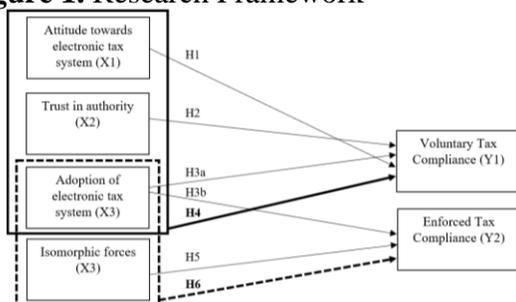
H3b: Adoption of e-tax systems positively influence SMEs enforced tax compliance.

Isomorphism can be referred to as the process of homogenization that forces an individual or institutions to resemble other individuals or institutions that deal with the same circumstances [63, 64]. In general, isomorphic forces could increase enforced tax compliance because it occurs from enforcement factors. When taxpayers feel coerced, they may refuse and deny to comply with the tax obligation when they feel that they in low monitoring circumstances and they think that they might not get caught [65]. Reinforcement of isomorphic will push taxpayers to fulfill the tax obligation and decrease their tendencies to evade the tax [66]. Several researchers found that Isomorphic forces could increase tax compliance (Bananuka & Night, 2019[67, 68, 69]. Other research also found that tax-enforced

tax compliance will increase by occurring coercive isomorphic [70]. By that, the research hypothesis proposed as follows:

H5: Isomorphic forces positively influence SMEs enforced tax compliance.

Figure 1. Research Framework



METHODOLOGY

This research will be used primary data online questionnaires. The respondents for this research are SME taxpayers from KPP Pratama Medan Petisah Medan. The questionnaire for this research was distributed online by using “google form” through social media platforms such as Email, Whatsapp, Instagram, Line, and Twitter. The instruments in the questionnaire measured by using a Likert scale from 1 (strongly disagree) to 5 (strongly agree). This test is used to conclude directly the influence of 2 or more variables on the dependent variable together. The analysis was processed by using IBM SPSS Statistics 25. Establishment of samples number taken as respondents by using Slovin formula as follows:

$$n = \frac{N}{1 + N(e)^2} \tag{1}$$

Where:

- n* = Amount of Sample
- N* = Amount of Population
- e* = Margin error of 0.1 (10%)

According to the formula above, the minimum sample results obtained are below:

$$n = \frac{6,863}{1 + 6,863(0.1)^2} = 98.56$$

Based on the calculations obtained, the minimum sample size is 98.56, or in this study rounded to 99.

The questionnaire for attitude towards e-tax system was adapted from [71, 72], trust in tax authority adopted from [73, 74], adoption of e-tax system adopted from [75], isomorphic forces adopted from [76, 77], voluntary tax compliance adopted from [78] and enforced tax compliance adopted from [79, 80].

The instruments tested validity and reliability test by using Bivariate Pearson correlation and Cronbach alpha. Researchers The classical assumption test used is the normality test by Kolmogorov-Smirnov test, multicollinearity test by analyzing the amount of VIF (Value Inflation Factor) and the Tolerance, heteroscedasticity test by Spearman's rho correlation method between residual values (disturbance error) from the regression results with the independent variable, and autocorrelation test by Durbin Watson test.

This research applies multiple regression analysis, it is a regression model that utilizes to analyze more than one independent variable [81]. It is done by Partial Test (T), simultaneous test (F), and Determination Coefficient Test (R²).

RESULTS AND DISCUSSION

This research got the data through the questionnaire with respondents from SMEs in KPP Pratama Medan Petisah Medan. As a result, there are 152 responses researchers got that will be processed to reach this research question. From all of the respondents, they are classified according to their age, type of business, and their gross income per year. There are 152 responses and classified according to their age, type of business, and gross income per year. There are 88 respondents belong the age category of ≤25, 34 respondents with the age of 26 – 35, 14 respondents with the age of 35 - 45, and 16 respondents with the age category of >45. Based on the type of business, respondents categorized into food and beverages area (47%), fashion area (32%), cosmetics area (12%), technology area (9%),

and others (8) in other areas such as services area, transportation area, medical area, etc.

Quantitative Analysis

1. Validity Testing Result

In this research, the researcher uses the Bivariate Pearson correlation as the indicator of validity testing. Following the formula, the r table is 0.159. The result for the validity test showed that all question items used in this research have a Pearson Correlation score > 0.159 which indicates that the entire research items are valid

2. Reliability Testing Result

This research determined the reliability of the question items by *Cronbach's alpha* coefficient. The result shows that Attitude towards e-tax systems (X1), Trust in tax authority (X2), Adoption of e-tax systems (X3) and Isomorphic forces (X4), Voluntary tax compliance (Y1), and Enforced tax compliance (Y2) variable in this research has *Cronbach's alpha* value respectively: 0.847, 0.911, 0.813, 0.818, 0.839, 0.771. This value is > 0.7 , which indicates that all of the variables used in this research are reliable.

Classical Assumption Testing Result

1. Normality Testing Result

Table 1 Normality Testing Result

Variables	Asymp. Sig. (2-tailed)
Voluntary Tax Compliance (Y1)	0.200
Enforced Tax Compliance (Y2)	0.200

Source: Data processed by using SPSS

Table 1 shows that Voluntary tax compliance (Y1) and Enforced tax compliance (Y2) variables have Asymp. Sig (2-tailed) respectively 0.200 (greater than 0.05) which indicates that the data distribution of this research is normal. From the results, it shows that both of regression model are normally distributed.

2. Multicollinearity Testing Result

Table 2 Multicollinearity Testing Result of Voluntary Tax Compliance (Y1) as Dependent Variable

Model	Collinearity Statistics	
(Constant)	Tolerance	VIF
Attitude towards e-tax systems (X1)	0.390	2.567
Trust in tax authority (X2)	0.658	1.519
Adoption of e-tax systems (X3)	0.460	2.175

Source: Data processed by using SPSS

The result above shows that Voluntary tax compliance (Y1) has no multicollinearity. Table 2 shows that Attitude towards e-tax systems (X1), Trust in tax authority (X2), and Adoption of e-tax systems (X3) variable has tolerance value respectively 0.390, 0.658, and 0.460 which is higher than 0.1, while the VIF value is respectively 2.567, 1.519 and 2.175 which is lower than 10.

Table 3 Multicollinearity Testing Result of Enforced Tax Compliance (Y1) as Dependent Variable

Model	Collinearity Statistics	
(Constant)	Tolerance	VIF
Adoption of e-tax systems (X3)	0.880	1.137
Isomorphic Forces (X4)	0.880	1.137

Source: Data processed by using SPSS

The result from Table 3 shows that Enforced tax compliance (Y2) has no multicollinearity. The table result shows that the Adoption of e-tax systems (X3) and Isomorphic forces (X4) has tolerance values respectively 0.880 and 0.880 which is higher than 0.1, while the VIF value is respectively 1.137 and 1.137 of each variable which is lower than 10.

Heteroscedasticity Testing Result

Table 4 Heteroscedasticity Testing Result of Voluntary Tax Compliance (Y1) as Dependent Variable

Model	Sig.	Conclusion
Attitude towards electronic tax system (X1)	0.445	No Heteroscedasticity
Trust in Tax Authority (X2)	0.374	No Heteroscedasticity
Adoption of electronic tax system (X3)	0.139	No Heteroscedasticity

Source: Data processed by using SPSS

Table 4 above, shows that Attitude towards the e-tax systems (X1), Trust in tax authority (X2) and Adoption of e-tax

systems (X3) variable has Sig (2-tailed) value respectively 0.297, 0.531, and 0.153. Since all variable values are Sig (2-tailed) > α 5% or 0.05, it indicates that the first regression model in this research does not have Heteroscedasticity symptoms.

Table 5 Heteroscedasticity Testing Result of Enforced Tax Compliance (Y2) as Dependent Variable

Model	Sig.	Conclusion
Adoption of electronic tax system (X3)	0.982	No Heteroscedasticity
Isomorphic Forces (X4)	0.938	No Heteroscedasticity

Source: Data processed by using SPSS

Table 5 above shows that the Sig (2-tailed) value of Adoption of e-tax systems (X3) and Isomorphic Forces (X4) are respectively 0.982 and 0.938. It shows that the regression has no heteroscedasticity.

4. Autocorrelation Testing Result

Table 6 Autocorrelation Testing Result of Voluntary Tax Compliance (Y1) as Dependent Variable

dL	4-dL	dU	4-dU	Durbin-Watson	Conclusion
1.694	2.305	1.775	2.224	2.065	No Auto-Correlation

Source: Data processed by using SPSS

Table 6 above shows that the regression model with Voluntary tax compliance (Y1) has Durbin - Watson value greater than d_U and lower than $4 - d_U$ which is $1.7752 < 2.065 < 2.2248$. It concludes that there is no autocorrelation between Attitude towards e-tax systems (X1), Trust in tax authority (X2), and Adoption of e-tax systems (X3) to Voluntary tax compliance (Y1).

Table 7 Autocorrelation Testing Result of Enforced Tax Compliance (Y1) as Dependent Variable

dL	4-dL	dU	4-dU	Durbin-Watson	Conclusion
1.708	2.291	1.761	2.238	1.917	No Auto-Correlation

Source: Data processed by using SPSS

Table 7 above, also shows that the regression model with Enforced tax compliance (Y2) has Durbin - Watson value greater than d_U and lower than $4 - d_U$ which is $1.7616 < 1.917 < 2.2384$. From that explanation, it concludes that there is no autocorrelation between the Adoption of e-

tax systems (X3) and Isomorphic Forces (X4) to Enforced tax compliance (Y2).

Hypothesis Test

Below are the testing results of each hypothesis. This research used multiple regression analysis, Model 1 for H1, H2, H3a, and H4 with Attitude towards e-tax systems (X1), Trust in tax authority (X2), and Adoption of the e-tax system (X3), and Voluntary Tax Compliance (Y1) as independent variable and Model 2 for H3b, H5 and H6 Adoption of the e-tax system (X3) and Isomorphic Forces (X4) and Enforced Tax Compliance (Y1) as the independent variable.

1. Hypothesis 1 Testing Result

Below is the result of the regression test with Attitude towards e-tax systems (X1), Trust in tax authority (X2), and Adoption of e-tax systems (X3) to Voluntary Tax Compliance (Y1) as Dependent Variable.

Table 8 Model 1 Regression Test Result

Model	Unstandardized Coefficients		t value	Significance
	Beta	Standard Error		
(Constant)	5.178	1.932	2.680	0.008
X1	0.203	0.075	2.720	0.007
X2	0.257	0.041	6.231	0.000
X3	0.246	0.101	2.442	0.016

Source: Data processed by using SPSS

For regression model with Voluntary tax compliance (Y1), t table can be calculated as follows:

$$\begin{aligned}
 T \text{ Table} &= t(\alpha / 2 ; n - k - 1) \\
 &= t(0.05 / 2 ; 152 - 3 - 1) \\
 &= 1.976
 \end{aligned}$$

According to the regression result in Table 4.11 above, the regression model can be present as follows:

$$\begin{aligned}
 TC_1 &= 5.178 + 0.203X_1 + 0.257X_2 \\
 &\quad + 0.246X_3
 \end{aligned}$$

Table 8 shows Attitude towards electronic tax system (X1) significance value amounted 0.007 which lower than 0.05 and has t value amounted 2.720 which is a positive value and higher than t table 1.976. It means that Attitude towards electronic systems significantly and positively influences Voluntary tax compliance. **H1, Attitude towards electronic tax system**

positively influence SMEs voluntary tax compliance, is accepted.

2. Hypothesis 2 Testing Result

The research result in Table 8 above shows the significant value for Trust in authority (X4) is 0.000 which is lower than 0.05 and it has a value amounted 6.231 which is positive and higher than 1.976. It indicates that Trust in tax authority significantly and positively influences Voluntary tax compliance. By that, **H2, Trust in tax authority positively influence SMEs' voluntary tax compliance**, is accepted.

3. Hypothesis 3a Testing Result

As shown in Table 8, this research found that the significant value for Adoption of an e-tax system (X3) is 0.016 which is lower than 0.05 and it has a value amounted 2.442 which is positive and higher than 1.976. From the result, the Adoption of e-tax systems was found to have significantly and positively influenced Voluntary tax compliance. With that, **H3a, Adoption of e-tax systems positively influence SMEs' voluntary tax compliance**, is accepted.

4. Hypothesis 4 Testing Result

Table 9 F-test Result with Voluntary Tax Compliance (Y1)

Model	F	Sig
Regression	59.564	0.000

Source: Data processed by using SPSS

For regression model with Voluntary tax compliance (Y1), F table can be calculated as follows:

$$\begin{aligned}
 \text{F Table} &= (k ; n - k) \\
 &= (3 ; 152 - 3) \\
 &= 2.665
 \end{aligned}$$

Table 9 shows the F value of the regression model with Voluntary tax compliance (Y1) as the dependent value amounted to 59.564, which higher than 2.665. It means that Attitude towards e-tax systems (X1), Trust in authority (X2), and Adoption of e-tax systems (X3) simultaneously influence voluntary tax

compliance (Y1). By that, **H4, Attitude towards e-tax systems, trust in tax authority, and adoption of e-tax systems positively influence voluntary tax compliance**, is accepted.

Table 10 Determination Coefficient Test Result with Voluntary Tax Compliance (Y1)

Models	R Value
Coefficient determination	0.547

Source: Data processed by using SPSS

Table 10 shows the determination of Coefficient (R^2) amounted to 0.547 or equal to 54.7%. It indicates that 54.7% variation independent variables in this regression model were observed. The remaining 45.3% value is observed by other independent variables that are not analyzed in this research.

5. Hypothesis 3b Testing Result

Below is the result of the regression test of Adoption of e-tax systems (X3) and Isomorphic forces (X4) to Enforced tax compliance (Y2).

Table 11 Regression Test Result with Enforced Tax Compliance (Y1) as Dependent Variable

Model	Unstandardized Coefficients		t value	Significance
	Beta	Standard Error		
(Constant)	3.129	2.996	1.044	0.298
X3	0.233	0.108	2.160	0.032
X4	0.419	0.047	8.900	0.000

Source: Data processed by using SPSS

For regression model with Enforced tax compliance (Y2), t table can be calculated as follows:

$$\begin{aligned}
 \text{T Table} &= t(\alpha / 2 ; n - k - 1) \\
 &= t(0.05 / 2 ; 152 - 2 - 1) \\
 &= 1.976
 \end{aligned}$$

According to the regression result in Table 11 above, the regression model can be present as follows:

$$TC_2 = 3.129 + 0.233X_3 + 0.419X_4$$

Table 11 above reveals that the Adoption of e-tax systems (X3) has a significance value amounted 0.032 which is lower than 0.05 and it has a value amounted to 2.160 which is positive and higher than 1.976. The result shows the Adoption of e-tax systems

significantly and positively influences Enforced tax compliance. With that, **H3b, Adoption of e-tax systems positively influences SMEs enforced tax compliance**, is accepted.

6. Hypothesis 5 Testing Result

The result in Table 11 above also shows the significance value for Isomorphic forces (X4) is 0.000 which is lower than 0.05 and it has a value that amounted to 8.900 which higher than 1.976. The result indicates that the hypothesis is accepted, which means that Isomorphic forces significantly influence Voluntary tax compliance. By that, **H5, Isomorphic forces positively influence SMEs enforced tax compliance**, is accepted.

7. Hypothesis 6 Testing Result

Table 12 F-test Result with Enforced Tax Compliance (Y2)

Model	F	Sig
Regression	55.248	0.000

Source: Data processed by using SPSS

For regression model with Voluntary tax compliance (Y1), F table can be calculated as follows:

$$\begin{aligned}
 \text{F Table} &= (k ; n - k) \\
 &= (3 ; 152 - 2) \\
 &= 3.056
 \end{aligned}$$

Table 12 above reveals the F value of the regression model with Enforced tax compliance (Y2) as the dependent value amounted to 55.248, which higher than 3.056. It means that the Adoption of e-tax systems (X3) and isomorphic forces (X4) simultaneously influence Enforced tax compliance (Y2). By that, **H6, Adoption of e-tax systems and Isomorphic forces positively influence enforced tax compliance**, is accepted.

Table 13 Determination Coefficient Test Result with Enforced Tax Compliance (Y2)

Models	R Value
Coefficient determination	0.426

Source: Data processed by using SPSS

Table 13 above reveals the F value of the regression model with Enforced tax compliance (Y2) as the dependent value

amounted to 55.248, which higher than 3.056. It means that the Adoption of e-tax systems (X3) and isomorphic forces (X4) simultaneously influence Enforced tax compliance (Y2). By that, **H6, Adoption of e-tax systems and Isomorphic forces positively influence enforced tax compliance**, is accepted.

CONCLUSION & SUGGESTION

Conclusion

The purpose of this study was to examine the influence of attitude towards e-tax systems, adoption of the e-tax system, isomorphic forces, and trust in authority towards taxpayer compliance. This research used quantitative method by data got by spreading questionnaire through SMEs taxpayers registered in KPP Pratama Medan Petisah. Based on the findings in the previous chapter, the researcher suggested the following conclusions:

1. Attitude towards e-tax systems positively influence SMEs' voluntary tax compliance.
2. Trust in tax authority positively influence SMEs' voluntary tax compliance.
3. The adoption of e-tax systems positively influences SMEs' voluntary tax compliance.
4. The adoption of e-tax systems positively influences SMEs enforced tax compliance.
5. Attitude towards e-tax systems, trust in tax authority and adoption of e-tax systems positively influence voluntary tax compliance.
6. Isomorphic forces positively influence SMEs enforced tax compliance.
7. The adoption of e-tax systems and isomorphic forces positively influence enforced tax compliance.

Suggestion

Future research could expand samples from taxpayers scattered throughout Indonesia with a larger number of samples so that the research results are more accurate and future research could add other factors to get better results of voluntary tax compliance and enforced tax compliance. For tax authorities, by

this research tax authorities could provide education and socialization about the procedures for using the electronic tax system, tax payment, and tax regulation so that taxpayers can comply and pay taxes easily and comfortably. The tax authority can also improve service quality and integrity to increase taxpayer trust and build better perceptions toward tax authority.

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