

The Influence of E-System Implementation, Tax Knowledge, Fiscus Services on Individual Taxpayer Compliance

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Received: 2023-November-14

Rev. Req: 2023-December-08

Accepted: 2023-December-11



10.54956/eksyar.v10i2.503

How to cite this paper: Putri, B.E.A. & Nugraeni (2023). The Influence of E-System Implementation, Tax Knowledge, Fiscus Services on Individual Taxpayer Compliance. *EKSYPAR : Jurnal Ekonomi Syaria'ah & Bisnis Islam*, 10(2), 287-299. <https://doi.org/10.54956/eksyar.v10i2.503>

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ABSTRACT: *This research aims to test how E-Systems (e-filling, e-billing), Taxation Knowledge and Fiscal Services influence compliance with WPOP in KPP wonosari. The method used in this research is the quantitative method. This research data source uses a questionnaire distributed to WPOP-registered KPP Pratama Wonosari. Sampling technique using random sampling techniques, the population number of this research was obtained by calculating the population using the Slovin technique formula, after calculating the people using the Slovin formula, getting the sample number of as many as 100 respondents in the taxable population of the City of Wonosari. Double regression analysis was then used in this study. Research shows that KPP Pratama Wonosari's e-billing policy correlates with WPOP compliance levels. Still, the e-filing policy in KPP WonoSari does not correlate to the compliance of WP OP. WPop adherence is influenced by the understanding of taxation. In addition, compliance with the WPOP is affected by the services provided by the fiscal officer.*

Tujuan penelitian ini adalah untuk menguji bagaimana pengaruh penggunaan E-System (e-filling, e-billing), Pengetahuan Perpajakan, serta Pelayanan Fiskus terhadap kepatuhan WPOP di KPP wonosari. Metode yang digunakan pada penelitian ini yaitu metode kuantitatif. Sumber data penelitian ini menggunakan kuesioner, yang disebarakan kepada WPOP terdaftar KPP Pratama Wonosari. Teknik pengambilan sampel menggunakan random sampling, jumlah populasi penelitian ini diperoleh dengan cara menghitung populasi menggunakan rumus teknik slovin, Setelah menghitung populasi menggunakan rumus slovin, diperoleh hasil jumlah sampel sebanyak 100 responden pada populasi wajib pajak Kota Wonosari. analisi regresi berganda kemudian digunakan pada penelitian ini. Hasil penelitian menunjukkan bahwa kebijakan e-billing KPP Pratama Wonosari memiliki korelasi terhadap tingkat kepatuhan WPOP, namun kebijakan e-filing di KPP Wonosari tidak memiliki korelasi terhadap kepatuhan WPOP. Kepatuhan WPOP dipengaruhi oleh pemahaman perpajakan. Selain itu, kepatuhan WPOP dipengaruhi oleh pelayanan yang diberikan petugas fiskus.

Keywords: *Implementation of E-System, Tax Knowledge, Fiscus Services, Tax Compliance, Taxpayer.*

I. INTRODUCTION

The government has a significant role in generating tax revenues. One step to achieve this is by enacting new tax regulations. These regulations are constantly updated to increase tax revenues so that taxpayers are required to comply and pay taxes even though they must pay taxes and are a significant source of tax revenue (Gaol & Sarumaha, 2022). Voluntary completion of tax obligations by taxpayers, such as submitting tax returns and making payments by relevant laws and guidelines, is called taxpayer compliance (Harlim, 2019; Oladipupo & Obazee, 2016). Tax compliance is the responsibility of the general public to pay taxes according to existing laws and regulations (Harahap & Kristanti, 2019; Utama & Wahyudi, 2016).

2009, the Directorate General of Taxes issued a law regarding online-based tax administration. Two electronic methods used in web-based tax administration that allow taxpayers to do their work without going to the tax office or online are e-filing and e-billing. The internet tax system, namely e-filing, allows billing codes, real-time online SPT reporting by taxpayers, online tax payments via e-billing, and online taxation (Yuesti et al., 2019).

Table 1. Annual SPT reporting and compliance ratio for OP taxpayers in Indonesia

Year	Registered WP	Taxpayers are required to SPT	Taxpayers who report SPT	Target (%)	Realization (%)
2017	36.051.000	16. 600. 000	9. 700. 000	75%	72.58%
2018	39.150.000	17. 600. 000	12. 550. 000	80%	71,10%
2019	42,510.000	18. 330. 000	13. 390. 000	85%	73,06%
2020	46.830.000	17. 350. 000	9. 945. 801	80%	78,00%
2021	49,820.000	19. 000. 000	15. 900. 000	80%	84,07%
2022	50.630.000	19. 000. 000	15. 870. 000	80%	83,02%
2023	69.100.000	16.178. 999	14. 598. 607	80,6%	72,58%

Source: Ministry of Finance, Director General of Taxes 2023

Director General of Taxes Suryo Utomo estimates that 83.2% of Annual Tax Returns (SPT) will be paid in 2022 for taxpayer realization. Even though it has not yet reached 90%, the target for 2022 is around 80%. Indonesian citizens' compliance percentage when reporting (SPT) and paying taxes has increased, although it has not reached its target in the last four years. The people of Wonosari still need more awareness in reporting tax returns, which will still be relatively low until 2018.

Head of the Gunungkidul Primary Tax Services Office, Taufiq, said that in 2018, only around 44% of taxpayers carried out tax obligations such as reporting SPT or about 85% of the target. So, taxpayers in the Gunung Kidul area still have low tax awareness. In 2021, the 2015 & 2016 tax debt will be around 9 billion more, so the Wonosari Pratama Tax Service Office confiscated one of the assets of one of the Wonosari residents.

Quoting from the DDTC page (2022), in 2017, Gunung Kidul's regional tax revenue only grew 16%, with the achievement of IDR 43.69 billion or 116% of the target. In 2018, there was growth of 17.4%, with achievements worth IDR 51.3 billion or 123.9% of the target. In 2019, there was growth because the realization of Gunung Kidul's tax revenue only grew 13%, namely IDR 57.96% or 119.9% of the target. In 2020, there was a revenue of 7.7% because the realization only reached IDR 53.50 billion or 90.8% of the target.

Table 2. Annual tax return reporting and taxpayer compliance ratio (OP) KPP Pratama Wonosari

Year	Registered WP	Taxpayers are required to SPT	Taxpayers who report SPT
2017	119.976	-	27.415
2018	114.251	-	29.422
2019	116.661	-	30.159
2020	148.308	-	35.511
2021	150.759	40.833	35.745
2022	153.252	43.817	35.892

Source: Ministry of Finance, Director General of Taxes 2023

The results of the table above show that the SPT reporting from 2017 to 2022 at KPP Pratama Wonosari does not match the registered taxpayers, where the WP registered in 2017 was 111,976, where in 2017 the mandatory SPT was not listed, then those who reported SPT were only around 27,415, in 2018 There were 114,251 registered taxpayers, where in 2018 those who were required to note SPT were not listed, then only around 29,422 reported SPT, in 2019 there were 116,661 registered taxpayers, where in 2019 those who were required to note SPT were not listed, then those who said SPT were only around 30,151, in 2020 taxpayers who were registered 148,308 were registered, where in 2020 those who were required to SPT were also not listed, then only around 35,511 reported SPT, in 2021 there were 150,759 registered taxpayers, where in 2021 those who were required to SPT were 40,833, then only around 365,745 were registered taxpayers, in 2022 registered taxpayers 153,232, where in 2022 those who are required to SPT are 43,817, then those who report SPT are only around 35,892, from year to year SPT reporting does increase but it is not in accordance with registered tax payers, and is always below the taxpayers who are required to SPT, from the data above it can be concluded that The level of WPOP compliance at KPP Pratama Wonosari is still low.

Table 3. Use of E filing

Year	Total WP OP SPT	WP that Uses E Filling	% E Filling Usage Ratio
2017	26.206	18.524	70%
2018	28.402	22.302	78%
2019	27.992	22.912	81%
2020	32.802	27.978	85%
2021	34.441	29.348	85%
2022	27.398	22.853	83%

Source: KPP Pratama Wonosari

The table results show that the use of e-filing from 2017 to 2022 at KPP Pratama Wonosari has yet to reach the target. Registered taxpayers in 2017 were 111,976. Only 18,524 of the registered taxpayers used e-filing, 111,976 of the registered taxpayers, and 2018 114,251 used e-filing. Only 22,302 of the registered taxpayers registered 114,251. In 2019, there were 116,661 registered taxpayers and only 22,912 registered taxpayers registered 22,912. In 2020, there were 148,308 registered taxpayers, and only 27,978 used e-filing 148,308. In 2021, around 150,759 registered taxpayers use e-filing, and only 29,348 of the registered taxpayers 150,759 In 2022, around 153,232 registered taxpayers, only 22,853 of the registered taxpayers use e-filing only 22,853 of the 153,232 registered taxpayers. From year to year, e-filing has increased, but less than registered taxpayers. This shows that the use of e-filing is still relatively low at KPP Pratama Wonosari, and in 2022, e-filing will also decrease.

Several previous researchers also researched WPOP compliance with various independent variables and results, such as tax service factors and level of tax knowledge. An aspect that can increase taxpayer compliance is the public's knowledge of taxes. If the public knows about tax knowledge regarding tax regulations and payment procedures, taxpayer compliance can increase (Haryanti et al., 2022). Even though taxpayers know the urgency of paying taxes, if they do not have the will to pay taxes, then the taxpayer will not comply with their obligations (Kusumaningrum, 2017).

The second aspect of tax compliance factors is good tax officer service. Tax services from officers can make taxpayers happy and satisfied when carrying out their obligations (Husnurrosidah, 2017). Implementation of committed obligations under current arrangements may be affected by this. Fee administration, for example, may significantly impact community consistency due to the extensive physical and financial nature of the fee authority (Khodijah et al., 2021). However, services from tax officers have not been able to increase taxpayer compliance (Rianty & Syahputepa, 2020), because the service from the tax officer is at most the taxpayer's expectations. For example, when providing information to taxpayers.

One of the policies of the Director General of Taxes in overcoming the problem of taxpayer compliance is to establish an internet-based electronic tax payment system policy in SPT reporting. One of the electronic systems used for internet-based tax payments is e-filing or e-billing. The use of payment applications via the Internet will make it easier for people to carry out their obligations, including e-registration, which makes it easier to register NPWP and allows business owners to consult with tax experts online, e-SPT, which allows SPT payments through programs offered by the Directorate General of Taxes, e-filing, and e-payment, which allows electronic filing and payment of tax fees.

Taxpayers are advised to use this e-system because it can save time, it is easy or hassle-free to come directly to the tax office, it is thorough, and it does not use sheets of paper, resulting in efficient service. This research aligns with (Setiawan et al., 2018), if taxpayers consider that the ease of using e-filing significantly contributes to higher tax compliance. Taxpayers will be more likely to comply with regulations if they perceive that reporting via electronic registration is simple and fast and does not take long.

The better the opinion of tax collectors regarding the system's ease of use, the higher their interest in SPT reporting behaviour related to e-filing. The interests and behaviour

surrounding the use of electronic files are influenced by social influences (Hanum & Hapsari, 2022). Other research says that the use of e-filing does not affect WPOP compliance because even though WPOPs have tax knowledge if WPOPs do not have an understanding of the ease of use of online-based e-filing systems, there are still many WPOPs who choose to come to the Tax Office directly rather than choosing to take advantage of the use of e-filing (Solekhah & Supriono, 2018).

Based on the background, literature review presented, the conceptual framework is as follows:

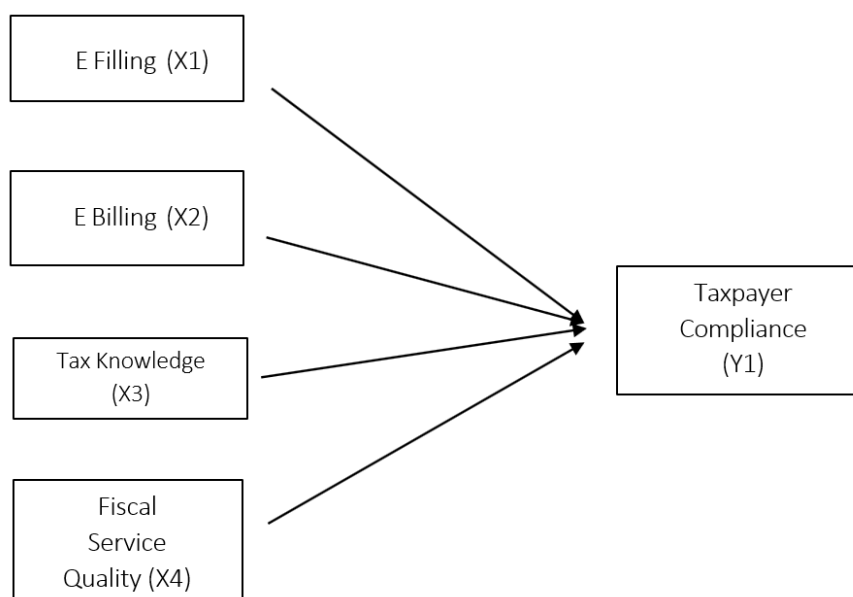


Figure 1. *Conceptual framework of research*

II. METHOD

This research method is quantitative. The sample is WPOP at KPP Wonosari. Primary data is collected directly by filling in questionnaires that have been distributed and collected. The sample was calculated using the Slovin technique. Based on population calculations using the Slovin technique, 100 respondents were obtained, so the total sample used was 100. This type of research uses quantitative methodology. Quantitative methodology is a methodology based on positivism (concrete data). Data collected through numerical surveys will be analyzed using statistics to draw conclusions about the problems and produce specific results.

This research uses primary and secondary data, and primary data is obtained through distributing questionnaires, with the subjects being respondents registered at the Wonosari KPP. Secondary data uses literature studies from previous research. Most previous researchers used quantitative methods. The data source used was obtained from WPOP registered at KPP Wonosari. Samples are determined using the Slovin formula. The results of the total population is entered into the Slovin formula are:

WPOP registered in this research is individual taxpayers who must submit SPT at KPP Wonosari, Gunungkidul, namely 43,817 with a standard deviation of 10%, which is

tolerated in the research. Around 10% of the research was carried out. Number of samples needed:

Rumus = N

$$1 + Ne^2$$

$$n = 43.817$$

$$1 + 43.817 (0,01)^2$$

$$n = 99,8 \text{ rounded to } 100$$

Information:

n = Sample Size

N = Number of Population

e = Error Level 10%

Based on sample calculations using the Slovin formula, the number of samples in this study was 99.8 WPOP. Based on this error rate and the population used, the number in this sample is 100 WPOP.

The multiple regression analysis method is used in this research because it uses quantitative methods to test the influence of the independent and dependent variables. Researcher data was collected through distributing questionnaires. In analyzing the raw data obtained by distributing questionnaires, the researcher was assisted by SPSS Version 24 software, and the aim was to ensure that the data obtained by the researcher was accurate and minimized errors. The conditions used for this Multiple Regression Analysis test To assess the quality of the data to be examined, the researchers must pass regular data tests, which include the T-test, Heteroskeditastasis Test, Multicollinearity Test, and Hypothesis Test. Quantitative data analysis is used to analyse data numerically so that accurate calculations can be performed.

III. RESULT AND DISCUSSION

Classic Assumption Test

1. Normality Test

Table 4. Normality test

One-Sample Kolmogorov - Smirnov Test		
		Unstandardized Residual
N		100
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	2,33199441

Most Extreme Differences	Absolute	,061
	Positive	,045
	Negative	-,061
Test Statistic		,061
Asymp. Sig. (2-tailed)		,200 ^{c,d}

- a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.

Source: Processed Data, 2023 Spss V 24

A study is said to be close to normal levy if the sig value is > 0.05. The table results show that the significance value in this study is 0.200, so it can be concluded that the normality test in this study is normally distributed.

2. Multicollinearity Test

Table 5. Multicollinearity test

Coefficients ^a							
Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	14,982	3,577		4,189	,000		
E Filling	-,031	,098	-,033	-,314	,754	,768	1,302
E Billing	,153	,074	,218	2,064	,042	,779	1,284
Pengetahuan Perpajakan	,236	,091	,243	2,579	,011	,979	1,022
Pelayanan Fiskus	,197	,092	,205	2,141	,035	,947	1,056

a. Dependent Variable: KEPATUHAN WAJIB PAJAK

Source: Processed Data, 2023 Spss V 24

The table results show a TOL value > 0.01 and a VIF value < 10, this study does not contain symptoms of multicollinearity. Because, each variable has a VIF value < 10 and a TOL value > 0.01.

3. Heteroskedity Test

When in a research. The residual variance of an observation is different from other data in the regression model, this can be confirmed using the Heteroscedasticity Test. The Glejser test is used in the Heteroskedity Test

Table 6. Heteroskedity test

Coefficients ^a

		Unstandardized		Standardized			
		Coefficients		Coefficients			
		B	Std. Error	Beta			
Model						t	Sig.
1	(Constant)	-1,796	2,171			-,827	,410
	E FILLING	,073	,059	,142		1,235	,220
	E BILLING	-,002	,045	-,006		-,050	,960
	PENGETAHUAN PERPAPAJAKAN	,053	,055	,097		,947	,346
	PELAYANAN FISKUS	,012	,056	,021		,207	,837

a. Dependent Variable: ABS

Source: Processed Data, 2023 Spss V 24

The basis for decision making in a study is to determine whether the research has symptoms of heteroscedity, namely if a study has a sig value > 0.05, then there are no symptoms of heteroscedity. The table results show that each variable has a sig value > 0.05, so that in this study there were no signs of heteroscedasticity.

Hypothesis Testing

1. Multiple Regression Analysis

Table 7. Results of multiple regression analysis

Coefficients ^a						
		Unstandardized		Standardized	t	Sig.
		Coefficients		Coefficients		
Model		B	Std. Error	Beta		
1	(Constant)	14,982	3,577		4,189	,000
	E FILLING	-,031	,098	-,033	-,314	,754
	E BILLING	,153	,074	,218	2,064	,042
	PENGETAHUAN PERPAJAKAN	,236	,091	,243	2,579	,011
	PELAYANAN FISKUS	,197	,092	,205	2,141	,035

a. Dependent Variable: KEPATUHAN WAJIB PAJAK

Source: Processed Data, 2023 Spss V 24

$$Y = \alpha + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4$$

$$Y = 14,982 + (-0,031)X_1 + 0,153X_2 + 0,236X_3 + 0,197X_4$$

- The e-filling variable has a negative value (-0.031) indicating that there is no correlation between WPOP compliance and e-filling.
- The e-billing variable has a positive value of 0.1531 units. This shows that there is a correlation between the use of e-billing and tax compliance with the level of WPOP compliance. If e-billing increases by one unit, tax compliance will be 0.153 units if all other parameters remain the same.

- c. The tax knowledge variable has a positive coefficient value of 0.236 units. This shows that there is a positive correlation between tax knowledge and tax compliance. if tax knowledge increases by one unit, tax compliance will increase by 0.236 units, assuming all other factors remain constant.
- d. The coefficient value of the tax service variable has a positive value of 0.197 units. This shows that there is a favorable correlation between tax compliance and tax service providers. If the number of tax service units increases by one, then tax compliance will increase by 0.197.

2. t test

Table 8. T test

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	
		B	Std. Error	Beta	
1	(Constant)	14,982	3,577		4,189 ,000
	E FILLING	-,031	,098	-,033	-,314 ,754
	E BILLING	,153	,074	,218	2,064 ,042
	PENGETAHUAN PERPAJAKAN	,236	,091	,243	2,579 ,011
	PELAYANAN FISKUS	,197	,092	,205	2,141 ,035

a. Dependent Variable: KEPATUHAN WAJIB PAJAK

Source: Processed Data, 2023 Spss V 24

- a. Variable H0 is accepted, H1 is rejected. e filling variable Does not affect WPOP compliance at KPP Pratama Wonosari.
- b. The e-billing variable has a sig value of 0.042. which shows the level of significance is less than 0.05. H0 is rejected, H2 is accepted. e-billing variables influence the level of WPOP compliance at KPP Pratama Wonosari.
- c. The tax knowledge variable has a sig value of 0.011, indicating a significance level of less than 0.05. H0 is rejected, H3 is accepted, the tax knowledge variable influences the level of WPOP compliance at KPP Pratama Wonosari
- d. The tax service variable has a sig value of 0.035, indicating a significance level of <0.05. H0 is rejected, H4 is accepted, the tax service variable influences the level of WPOP compliance at KPP Pratama Wonosari.

Implementation of E-Systems, Tax Knowledge, Fiscus Services on Individual Taxpayer Compliance

The multiple regression analysis data results showed that using e-filling had no effect on taxpayer compliance. Evidence in the field shows that lack of socialization or incomplete knowledge about E-Filing is the cause of the system's inefficiency. So, there needs to be more willingness on the part of WPOP to pay taxes manually. Results of respondents'

responses. For various reasons, not all taxpayers now use electronic filing. Taxpayers do not receive enough familiarization with the DJP, are not used to using new technology, and respondents think that using a computer system for SPT reporting is more complex, even though, in reality, computerized SPT reporting is much simpler and has many advantages for both taxpayers and the DGT. The Technology Acceptance Model (TAM) hypothesis, which is considered to have an influence, is not by the data conclusions shown above. This hypothesis is often applied to explain why people agree to use information technology systems.

Therefore, it is estimated that WPOP at KPP Pratama Wonosari will be more compliant if they use the electronic filing method because it is a technology-based and less complicated alternative to submitting SPT manually. Using an e-filing system can statistically increase taxpayer compliance when reporting and paying taxes (Nurlis & Ariani, 2020). Other research results also explain that understanding the Internet can influence the effect of implementing E-Filing on taxpayer compliance. So, a better understanding of the Internet can increase taxpayer compliance because taxpayers are encouraged to use the e-filing system because of their Internet understanding (Rachmawati et al., 2022).

These data findings support the hypothesis that e-billing influences the level of WPOP compliance. This shows that the existence of an e-billing system impacts WPOP compliance. The higher user opinion of e-billing. Therefore, the benefits or sense of advantage can be increased tax liability for individuals using electronic invoicing.

This research contradicts the findings of a study conducted by (Ester et al., 2017), which suggested that tax compliance among individuals in the Kleak area was unaffected by the quality of tax services provided. Even when excellent service is provided, this does not compel a tax collector to comply with tax obligations. While it is well established that providing excellent service alone will not improve tax compliance, other drivers must also be present to maximize tax compliance. E-filing has little effect on WPOP compliance, according to conflicting studies as well (Wahyudi, 2021).

The data results show that WPOP compliance is influenced by tax knowledge. Public awareness can increase taxpayer compliance if the public knows tax regulations and payment procedures. This can influence taxpayer compliance (Haryanti et al., 2022). A good understanding of taxation can influence taxpayer compliance in reporting tax returns and carrying out tax duties (Fitria & Muiz, 2021). The government or tax officers' role in providing taxpayers with tax information is needed.

The findings of this study contradict research conducted by (Nasiroh & Afiqoh, 2023; Prasetyana & Febriani, 2022), which concluded that a tax collector's tax knowledge does not influence whether they comply with their tax obligations. This shows the need for more need for more awareness of tax collectors about tax information. Additionally, this is reinforced by the need for more commonly understood tax expressions, which reduces the motivation for tax collectors to become aware of taxes.

The results of the data show that the quality of tax services influences WPOP compliance. If the service from tax officers is very good to taxpayers, they will be more satisfied and comply with their obligations, whether paying taxes or reporting taxes. Tax services, such as physical services and responsive resolution of taxpayer complaints, can influence

taxpayer compliance (Khodijah et al., 2021). This finding needs to align with research conducted (Anastasia et al., 2022), that shows that the quality of service from tax officials does not affect WPOP compliance at KPP Pratama Gianyar.

IV. CONCLUSION

The conclusion that can be drawn based on the results of the data presentation and discussion above is that the use of electronic systems such as e-filing does not increase WPOP compliance in fulfilling their obligations, the use of electronic systems such as e-billing increases WPOP compliance in fulfilling their obligations, there is tax knowledge, and tax authorities' services increase. WPOP compliance in fulfilling its obligations

V. ACKNOWLEDGEMENTS

Thank you to Mercu Buana University Yogyakarta for being an educational institution that strives to provide the best facilities for students. Mrs. Nugraeni as the supervisor who helped in completing this article and all parties who prayed for me so that this article could be published. The Wonosari Tax Service Office has agreed to allow me to conduct research, as well as provide data regarding taxpayer compliance, as well as distribute questionnaires.

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