

## E-FILING SYSTEM AND INDIVIDUAL TAXPAYER COMPLIANCE

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### Abstract

The purpose of this study was to analyze the effect of e-filing system implementation on individual taxpayer compliance with tax education and internet literacy as a moderating variable in the case study at KPP Pratama Cibitung. This study's population are individual taxpayers registered as e-filing taxpayers at KPP Pratama Cibitung. The sample in this study was 100 respondents. The hypothesis test used in this research is simple linear regression analysis and moderated regression analysis. The results of this study indicate that the effect of e-filing system implementation affects individual taxpayer compliance, tax education cannot moderate the effect of e-filing system implementation to individual taxpayer compliance, and internet literacy cannot moderate the effect of e-filing system implementation to individual taxpayer compliance. This research implies that in an effort to improve individual taxpayer compliance, the Directorate General of Taxes needs to improve the e-filing system, by providing better guidance and technical support. Then, an evaluation of the tax education program also needs to be carried out to ensure its effectiveness, if there is no influence between the e-filing system and taxpayer compliance, then the strategy for delivering educational material needs to be changed. Finally, taxpayers need to increase their understanding and skills in using the e-filing system and optimize the use of the internet as a source of tax information.

**Keywords:** E-Filing, Individual Taxpayer Compliance, Tax Education, Internet Literacy

**JEL Code:** H21, H24, H29

### INTRODUCTION

Tax is one source of income from a country generally used to finance state expenses and needs. Tax is a legally required contribution to the state owed by individual taxpayers or corporate taxpayers which in practice is generally coercive but still based on law by not receiving compensation directly and utilized for state purposes for the people's greatest prosperity as stated in the Law Number 16 of 2009 concerning provisions general and tax procedures.

Taxes in the state budget play an important role in increasing revenues. The Directorate of Taxes has made various efforts to increase tax revenues, for example by expanding and intensifying taxation. This is accomplished by broadening the subject and object of taxation, by attracting new taxpayers. Increasing tax revenue does not only come through the role of the government or tax authorities but also requires an active role from the taxpayers themselves (Bawono et al., 2020). In addition, taxes have several functions, such as budgetary functions and regulating functions. Budgetary functions mean that taxes function as a source of state revenue and have a function to finance expenditures related to the state. Meanwhile, the regulating function means that taxes function as a tool for regulating society or implementing several government policies such as in the social and economic fields (Halim et al., 2014:4).

There are various existing tax collection systems, including the official assessment system, the self-assessment system, and the withholding assessment system (Halim et al., 2014:7). In Indonesia, the taxation system applied is a self-assessment system where taxpayers are given the option of determining the amount of tax owed each year, then calculate the amount of tax that has been withheld by other parties, then pay the tax that must be paid and report it to the tax office in line with the applicable tax regulations (Pratama et al., 2020). The success of this system relies on the

presence of taxpayers who demonstrate discipline, honesty, awareness, and an intention to fulfill their obligations in line with the applicable tax regulations (Awaloedin and Maulana, 2018).

But in reality, public compliance in paying taxes is still relatively low. Based on this, tax revenue at KPP Pratama Cibitung has also decreased in recent years. The following is data on targets and realization of tax revenue at KPP Pratama Cibitung in 2017-2022.

Table 1. Target and Realization of Tax Revenue  
 at KPP Pratama Cibitung in 2017-2022

No.	Year	Tax Revenue		Percentage
		Target	Realization	
1	2017	1.316 B	1.339 B	102%
2	2018	1.729 B	1.921 B	111%
3	2019	2.439 B	1.880 B	77%
4	2020	1.765 B	2.089 B	118%
5	2021	1.322 B	1.198 B	90.61%
6	2022	1.151 B	1.331 B	115%

Source : KPP Pratama Cibitung

Based on table 1, shows that there was an increase in the percentage of revenue targets from 2017 to 2018 of around 9%, then in 2018 to 2019 there was a decrease of 34%, then again in 2019 to 2020 there was an increase of 41%, then the target percentage revenue decreased again in 2020 to 2021 by 27.39%, and finally in 2021 to 2022 there was an increase of 24.39%.

Hence, to improve and increase compliance with tax regulations, the Directorate General of Taxes consistently seeks to improve its services with the aim of increasing public awareness and fostering a willingness to fulfill tax obligations, one of the approaches used for this purpose is through tax reform. Tax reform concentrates on two main topics, specifically reforms to tax policy in the form of tax regulations such as tax laws and also tax administration reform. Tax administration reform includes multiple objectives. First, giving services to the public in order to complete their tax duties. Second, carry out the administration and management of tax revenues in a transparent and accountable manner, so that information on expenditures for payment of tax funds could be known at any time. Third, providing an oversight on the implementation of tax collection (Kopong and Widyaningrum, 2016). In order to accomplish this purpose, the tax administration reform program must be comprehensively designed and implemented, including changes to business processes, organizational structure, human resource management, information and communication technology, and also good governance (Awaloedin and Maulana, 2018).

One of the changes made is by making improvements in business processes, particularly the utilization of information and communication technology through the implementation of e-filing system. According to a decision issued by the Director General of Taxes Number Kep-88/PJ/2004, an e-filing system has been officially introduced which is projected to bring convenience to taxpayers (Pradnyana and Prena, 2019).

E-filing is a service that allows someone to fill out and submit their tax returns that can be done electronically by way of a real-time online system with internet access on the website page of the Directorate General of Taxes or through an Application Service Provider elected by the Directorate General of Taxes. With the e-filing system, it is easier for taxpayers to fulfill their obligations without having to wait in line at the tax service office so that they can be more effective and efficient. Through the implementation of an e-filing system run by the government, it is hoped that this will offer convenience to taxpayers in submitting their annual tax returns. After using these electronic services through the internet, the public can find that the e-filing system is easy and useful (Agniveda and Supadmi, 2019).

Nevertheless, there are many taxpayers have yet to take advantage of this service. Based on data obtained from KPP Pratama Cibitung, it is stated that in recent years there has been a decline in SPT reporting both e-filing and manually. The following is data from the number of individual taxpayers who report SPT by e-filing and manually at KPP Pratama Cibitung in 2018-2022.

Table 2. Number of Individual Taxpayers Reporting SPT by E-Filing and Manually at KPP Pratama Cibitung in 2018-2022

Year	2018	2019	2020	2021	2022
Individual Taxpayers Who Report SPT by E-Filing	83.690	81.023	74.773	103.826	77.807
Individual Taxpayers Who Report SPT by Manually	3.214	1.162	698	375	401

Source : KPP Pratama Cibitung

Based on table 2, shows that individual taxpayers who reported SPT by e-filing in 2018 to 2019 it has decreased, then from 2019 to 2020 it has decreased again, then from 2020 to 2021 it has increased, finally in 2021 to 2022 it has decreased again. And then the data for individual taxpayers who report SPT manually in 2018 to 2019 it has decreased, then from 2019 to 2020 it has decreased, then in 2020 to 2021 it has decreased again, finally in 2021 to 2022 it has increased.

In implementing the e-filing system, education regarding taxation and all elements in it is also something that the Directorate General of Taxes and all components in it need to pay attention to. It is appropriate that tax education is one of the efforts created by the Directorate General of Taxes to educate the public and particularly taxpayers so that they know about all things related to taxation, both regulations and taxation procedures through the right method. Tax education is an educational agenda for taxpayers, namely by providing knowledge, understanding, and guidance to taxpayers so that they learn everything concerning taxation (Ismail et al., 2018).

Additionally, the use of e-filing to submit SPT online requires internet access when accessing the website of the Directorate General of Taxes or through an Application Service Provider elected by the Directorate General of Taxes. The internet has evolved into a tool that supports the e-filing system, and using the e-filing system now necessitates a good level of internet literacy. This is also an important aspect for taxpayers to use e-filing, because with a good internet literacy, the desire of taxpayers to use e-filing will also increase (Nugraha et al., 2020).

There are several studies conducted by previous researchers regarding the effect of the e-filing system, including research conducted by Suprayogo and Hasymi (2018) showing that the application of the e-filing system has a positive and significant effect on individual taxpayer compliance. As well as understanding the internet can moderate the effect of the implementation of the e-filing system on the compliance of individual taxpayers registered with the tax service office. Other research conducted by Sihar Tambun and Yeny Kopong (2017) shows that the implementation of the e-filing system has a significant effect on individual taxpayer compliance. And there is a significant influence between the moderation of taxation socialization on the effect of e-filing on individual taxpayer compliance.

Other similar studies with different results, namely research conducted by Martini, Stephanus Yoseph Penawang, and Taqwa Putra Budi Purnomo (2019) showed that the implementation of e-filing and e-spt systems had no significant effect on individual taxpayer compliance, but the e-registration and e-billing variables have a significant effect on individual taxpayer compliance. Another study with different results conducted by Yuliano Osvaldo Lado and Budiantara (2018) showed that the implementation of the e-filing system had an effect on individual taxpayer

compliance, but understanding the internet could not moderate the effect of the application of the e-filing system on individual taxpayer compliance.

Considering on the problems that have been addressed previously and from the summary of several studies that have been carried out previously which have several different results, researchers are very interested in conducting research that examines whether the e-filing system implementation has an effect on the compliance of individual taxpayers based on the facts explained that taxpayer compliance in Indonesia is still low. Additionally, the researcher also wants to examine whether tax education can moderate the relationship between the e-filing system implementation and individual taxpayer compliance because to be able to increase the use of e-filing, tax education is needed. Aside from that, the researcher also wants to examine whether internet literacy can moderate the relationship between the e-filing system implementation and individual taxpayer compliance because to be able to use e-filing, taxpayers need to operate the internet. Based on the background that has been described, the researcher hereby conducts a research entitled "The Effect of E-Filing System Implementation on Individual Taxpayer Compliance with Tax Education and Internet Literacy as Moderating Variables at KPP Pratama Cibitung".

## LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

### Technology Acceptance Model (TAM)

Technology Acceptance Model (TAM) is a theoretical model that predicts and describes how users of technology accept and use technology in their work. This theory was first introduced by Davis, which was previously developed from Theory of Reasoned Action by Fishbein and Icek Ajzen (1975). TAM is a theoretical model used to determine user acceptance of technology based on two variables, namely perceived usefulness and perceived ease of use (Davis, 1986).

By definition, perceived usefulness is the extent to which a person or user believes that using a technology will improve their job performance, while perceived ease of use is the extent to which a person or user believes in a technology that can be used easily and can be learned on their own. These two variables can help to explain aspects of user behavior which explain the user's perception will determine his attitude in using technology (Davis, 1986).

This theory is used to explain that the e-filing system provided by the Directorate General of Taxes provides many benefits for taxpayers who wish to make it easier to report or submit their annual tax returns online without having to come directly to the tax office. Due to the ease of use of the system, taxpayers' satisfaction in reporting their taxes will increase, and if satisfaction increases, it will probably have an effect on tax compliance (Nugraha and Pusposari, 2021).

### Attribution Theory

Attribution theory was initially discovered by Heider (1958) which assumes that people try to figure out why people do the things they do, namely the attributes that cause behavior. Attribution theory explains that a person's behavior will be determined by several combinations such as internal factors, namely factors that originate from a person's self, and external factors, namely factors that originate from outside a person's self.

The purpose of this theory is to focus more on behavior towards individuals, which has a relationship with this research, namely on taxpayer compliance. In this study using attribution theory because in taxpayer compliance there are internal and also external factors that make a person perform tax compliance. The first is internal factors, for example someone who has sufficient knowledge of the e-filing system, has adequate technological skills, and has high internal motivation to comply with tax regulations may be more likely to use the e-filing system properly which results in increased taxpayer compliance. Then on external factors, for example if the e-filing system is designed with ease of use of the system, supported by guidelines for users, and there are

government policies that encourage the use of the e-filing system, then people will be more likely to comply in using the e-filing system which results in taxpayer compliance increases.

### **Taxpayer Compliance**

Tax compliance by definition can be interpreted as a situation where a taxpayer has fulfilled all of his tax obligations and can also use his tax rights (Rahayu, 2010:138). Meanwhile, according to other sources stated that taxpayer compliance could be determined based on taxpayer compliance in self-registration, then compliance to report back the annual tax return, then compliance with regard to calculating and paying taxes owed, and also compliance in the form of paying arrears billed to taxpayers (Nasucha, 2004). So it can be concluded that taxpayer compliance occurs when the taxpayer completes all of his tax obligations and exercises his tax rights, tax obligations include registering themselves, then calculating and paying the taxes owed, then paying arrears and also returning the annual tax return (Pratama et al., 2019).

### **Implementation of E-Filing System**

Through the Directorate General of Taxes' Decree Number Kep-88/PJ/2004 in May 2004, the e-filing system was officially introduced. In accordance with a regulation from the Directorate General of Taxes No.47/PJ/2008 article 1, it is stated that e-filing is a method of submitting the annual tax return and submitting the notification of the extension of the annual tax return electronically which is conducted online and in real time by an Application Service Provider (ASP). Lubis and Suryani (2020:2) argue that the e-filing system is a way of electronically submitting annual tax return which is carried out through an internet-based system and quickly.

### **Tax Education**

Education is an effort that has been planned to exert influence on other people, whether individuals, groups, and also communities so that they do what is expected by educators. Education is a learning process that is conducted both formally and non-formally with the goal of educating, providing knowledge, and also developing the potential that exists in every human being, then realizing a better learning process (Notoatmodjo, 2003). Meanwhile, tax education is an activity or effort conducted by the government to provide education in the form of understanding, information, and also give a guidance to the public in general and taxpayers especially, concerning everything about taxation and legislation. This education can also be done through several communication media, in the form of print media such as magazines and newspapers, as well as media with audiovisual components such as radio and television (Dharma and Suardana, 2014).

### **Internet Literacy**

Musthafa in Muttaqin et al., (2021:13) states that literacy is a person's ability to think creatively and critically about information. Then, according to Pahmawaty (2017:5) states that the internet (interconnected-networking) is a computer network around the world that is connected to each other which results in each computer being used to communicate with each other and provide information between one another. While internet literacy is a person's ability to use technology that is connected to the internet network and the components that surround it (Muttaqin et al., 2021:15).

### **Hypothesis Development**

Based on the theory of Technology Acceptance Model (TAM), namely perceived usefulness and perceived ease of use used in predicting user acceptance of a technology (Davis, 1986). This

theory is used to explain that the e-filing system provided by the Directorate General of Taxes provides many benefits for taxpayers who wish to make it easier to report or submit their annual tax returns online without having to come directly to the tax office. Due to the ease of use of the system, taxpayers' satisfaction in reporting their taxes will increase, and if satisfaction increases, it will probably have an effect on tax compliance (Nugraha and Pusposari, 2021).

Based on previous research, namely research conducted by Pratama et al., (2019), Ismail et al., (2018), Maulana and Marismiati (2020), Lado and Budiantara (2018), Suprayogo and Hasymi (2018), Agniveda and Supadmi (2019), Efriyenti (2018), Pratama et al., (2020), Setiyarini and Mohklas (2017), Sinaldi and Subardjo (2021), Safitri and Silalahi (2020), Sentanu and Budiarta (2019), Purba et al., (2020), Tambun and Kopong (2017), Anwar and Simanjuntak (2021), Hamilah and Aliza (2021), Wijaya et al., (2019), Pradilatry et al., (2022) who found that the the e-filing system implementation has an effect on individual taxpayer compliance, therefore the first hypothesis in this study is as follows:

***H1: The E-Filing System Implementation Affects Individual Taxpayer Compliance.***

Tax education is an attempt made by the Directorate General of Taxes to provide direction in the form of knowledge, information and guidance to the public and taxpayers in particular regarding everything related to taxation and applicable tax laws (Wulandari, 2015). Education is a step used to overcome the low knowledge of taxpayers to apply this e-filing system which causes compliance from taxpayers to pay their taxes. Education regarding the e-filing system is needed to provide an explanation and description to taxpayers regarding all matters regarding this e-filing system to make it easier and make taxpayers comply with paying their taxes. The higher the intensity of tax education carried out, the higher the level of taxpayer compliance (Ismail et al., 2018).

Based on previous research, namely research conducted by Ismail et al., (2018), Setiyarini and Mohklas (2017), Tambun and Kopong (2017), Pradilatry et al., (2022) who found that tax education is able to moderate the e-filing system implementation to individual taxpayer compliance, therefore the second hypothesis in this study is as follows:

***H2: Tax Education can Moderate The Effect of E-Filing System Implementation on Individual Taxpayer Compliance.***

The use of the e-filing system is a system that aims or is used for filling, submitting or reporting the taxpayer's annual tax return electronically so that it can be used efficiently and effectively. To be able to use the e-filing system, taxpayers must be required to understand and understand the internet which is a basic need for taxpayers. With internet literacy, this can help taxpayers in filling out and reporting annual tax returns so as to improve taxpayer compliance in reporting annual tax returns. (Prasetyo and Idayati, 2019).

Based on previous research, namely research conducted by Pratama et al., (2019), Suprayogo and Hasymi (2018), Agniveda and Supadmi (2019), Efriyenti (2018), Pratama et al., (2020), Purba et al., (2020) who found that internet literacy is able to moderate the e-filing system implementation to individual taxpayer compliance, therefore the third hypothesis in this study is as follows:

***H3: Internet Literacy can Moderate The Effect of E-Filing System Implementation on Individual Taxpayer Compliance.***

## Research Model

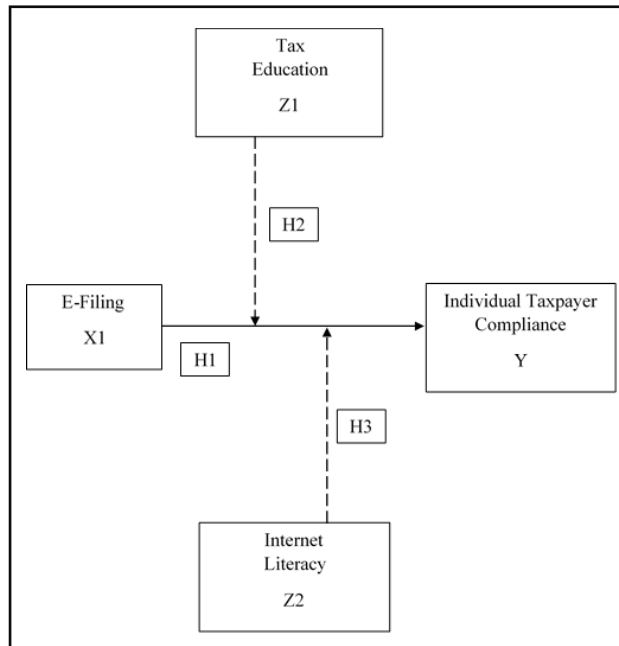


Figure 1. Research Model

## RESEARCH METHODS

### Types of Research

The type of research that will be used in this study uses quantitative research methods in the form of survey research. According to Ismail (2018:2) suggests that quantitative research is a research approach that connects or compares one variable with other variables, then the data generated in the research is numerical, has hypotheses as assumptions at the beginning of the study, data collection instruments through tests and non-tests, then data analysis uses statistics, and results or conclusions of the research can represent a population. This study also uses a moderating variable, Agung (2012:19) suggests that the moderating variable is one that affects (weakens or strengthens) the relationship between the independent variable and dependent variable, then this variable is also referred to as the second independent variable.

### Population and Sample

The population in this study is individual taxpayers who are registered using e-filing at KPP Pratama Cibitung as many as 558.582 individual taxpayers. The results of calculations using the Slovin formula which shows that the number of samples in this study were 100 respondents. The sample taken in this study used a purposive sampling technique. The criteria for respondents who were sampled in this study were individual taxpayers registered at KPP Pratama Cibitung and individual taxpayers using e-filing registered at KPP Pratama Cibitung

### Technique of Collecting Data

The data collection technique used in this research was using a questionnaire technique. According to Agung (2012:63) states that the questionnaire technique can be done by giving a set of questions or a written statement to the respondent directly to be answered. The questionnaire was

distributed in the form of a list of statements regarding problems related to the variables studied. Questionnaires are given to individual taxpayers who have used the e-filing system.

The questionnaire was measured using a likert scale. According to Sudaryono (2021:44) states that the likert scale in research is used to measure attitudes, opinions, and also the perceptions of a person or group of people about events or social phenomena. The likert scale used in this research is a 5-point likert scale, namely: Strongly Disagree (SD), Disagree (D), Neutral (N), Agree (A), Strongly Agree (SA). The questionnaire contains instructions for filling out the questionnaire, this is intended to make it more easy for respondents to give answers the questions given.

Table 3. Likert Scale Score

No.	Description	Score
1	Strongly Disagree	1
2	Disagree	2
3	Neutral	3
4	Agree	4
5	Strongly Disagree	5

Source : Sudaryono (2021:44)

### Conceptual Definition and Operational Variables

The dependent variable in this study is individual taxpayer compliance. Taxpayer compliance occurs when the taxpayer completes all of his tax obligations and exercises his tax rights, tax obligations include registering themselves, then calculating and paying taxes owed, then paying arrears and also returning the annual tax return (Pratama et al., 2019). According to Sri and Ita (2009), the following are some indicators of taxpayer compliance : (1) Compliance by self-registering with the tax office independently; (2) Compliance in the form of calculating and also paying taxes owed; (3) Compliance in making payments of tax arrears previously payable; (4) Compliance with returning the annual tax return.

The independent variable in this study is the e-filing system implementation. According to Lubis and Suryani (2020:2), the e-filing system is a method of electronically submitting the annual tax return through an internet-based system and quickly. According to Utami and Osesoga (2017) suggest that there are seven benefits to using e-filing system services, namely as follows : (1) Submission of annual tax return can be completed quickly, securely, and at any time in reporting it; (2) Annual tax return reporting is cheap, because it is free of charge; (3) The amount of tax that taxpayers must pay is calculated more precisely and accurately, because it uses a computer system; (4) Filling out the form is accompanied by a step-by-step guide, so that taxpayers do not experience confusion in filling out the annual tax return; (5) Because of the validation of filling out the annual tax return, the data submitted by the taxpayer is always complete; (6) Because less paper is used when reporting the annual tax return, it is environmentally friendly; (7) If there is no request from the tax service office, then the supporting documents are not required to be sent.

Tax education is an activity or effort conducted by the Directorate General of Taxes to provide education in the form of understanding, information, and also guidance to the public in general and taxpayers in particular, regarding all aspects related to taxation and also legislation (Dharma and Suardana, 2014). Indicators of tax education according to Veronica (2015) are as follows : (1) Education is carried out directly and indirectly; (2) Education helps the public, especially taxpayers, in understanding the tax advantages for the state; (3) The public or taxpayers understand the applicable tax regulations; (4) Taxpayers understand how to fill out and report an SPT; (5) Taxpayers know the deadline for submitting SPT.

Internet literacy is a person's ability to use technology that is connected to the internet network and the components that surround it (Muttaqin et al., 2021:15). According to Lado and

Budiantara (2018) states that the internet provides several benefits for humans in everyday life, including : (1) Getting information; (2) Increase knowledge; (3) Provides speed to access it.

### Data Analysis Technique

The data analysis technique used in this study is simple linear regression analysis and moderated regression analysis. Data processing in this study using the computer program SPSS (Statistical Package for the Social Sciences). Before performing the analysis or hypothesis testing, several tests were carried out, such as descriptive statistical analysis, instrument testing, also classical assumption testing, and model testing.

## RESULT AND DISCUSSION

### Descriptive Statistical Analysis Results

Table 4. Descriptive Statistical Analysis Results

	N	Minimum	Maximum	Mean	Std. Deviation
PSE	100	40	50	45.43	3.257
EP	100	40	50	45.71	3.016
LTI	100	24	30	27.10	2.087
KWP	100	40	50	45.15	3.144
<b>Valid N (listwise)</b>	100				

Source : Results of Primary Data Processing (2023)

From table 4, it shows that the number of respondents (N) used in this study was 100 people. The variable of e-filing system implementation has a minimum value of 40 and also a maximum value of 50, with a mean value of 45.43 and a standard deviation of 3.257. The tax education variable has a minimum value of 40 and also a maximum value of 50, with a mean value of 45.71 and a standard deviation of 3.016. The internet literacy variable has a minimum value of 24 and also a maximum value of 30, with a mean value of 27.10 and a standard deviation of 2.087. The individual taxpayer compliance variable has a minimum value of 40 and also a maximum value of 50, with a mean value of 45.15 and a standard deviation of 3.144.

### Hypothesis Test Results

#### Simple Linear Regression Test Results For The Research Hypothesis H1

Testing the hypothesis H1 was conducted out using a simple linear regression analysis to test the effect of e-filing system implementation on individual taxpayer compliance. The test results are displayed as follows:

Table 5. Result of Coefficient of Determination Test ( $R^2$ )

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.730 <sup>a</sup>	.533	.529	2.159

a. Predictors: (Constant), PSE

Source : Results of Primary Data Processing (2023)

The results of the coefficient of determination test in table 5, it show that the R Square value of the regression model is used to figure out how much the capability of the independent variable explains the dependent variable or how much influence the independent variable has on the

dependent variable. From table 5, it shows that the R Square value is 0.533. This shows that the e-filing system implementation has an effect of 53.3% on individual taxpayer compliance, while the remaining 46.7% is influenced by other variables that have not been examined in this study.

Table 6. F Test Results

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	522.046	1	522.046	112.021	.000 <sup>b</sup>
	Residual	456.704	98	4.660		
	Total	978.750	99			

a. Dependent Variable: KWP

b. Predictors: (Constant), PSE

Source : Results of Primary Data Processing (2023)

Based on table 6, it can be seen that the simple linear regression test shows the F count value of 112.021 with a significance level of 0.000 which is less than 0.05, where the F count value of 112.021 is greater than the F table value of 3.938. This means that the variable the e-filing system implementation jointly influences individual taxpayer compliance.

Table 7. T Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
		1	(Constant)	13.124		
	PSE	.705	.067	.730	10.584	.000

a. Dependent Variable: KWP

Source : Results of Primary Data Processing (2023)

Based on table 7, the following is an analysis of the estimation model :

$$Y = 13.124 + 0.705X_1 + \epsilon$$

From the simple linear regression equation above it can be explained as follows : (1) In this regression model, a constant value of 13.124 indicates that if the independent variable (e-filing system implementation) is assumed to be equal to zero, then individual taxpayer compliance will increase by 13.124; (2) The regression coefficient value of the e-filing system implementation variable ( $X_1$ ) is 0.705. In this study it can be interpreted that when the variable of e-filing system implementation ( $X_1$ ) increases by one unit, then individual taxpayer compliance will increase by 0.705.

The proposed hypothesis will be interpreted based on the results of the T test in table 7. With a T table value that has sig.  $\alpha = 0.05$ . The conclusions that result from the interpretation of the proposed research hypothesis (H1) can be seen as follows : (1) Based on table 7, it can be seen that the variable of the e-filing system implementation has a significance level of 0.000 which is smaller than 0.05, then H1 accepted. This means that the implementation of the e-filing system has a positive effect on individual taxpayer compliance.

**Moderated Regression Analysis Test Results For The Research Hypothesis H2 and H3**

Testing the H2 and H3 hypotheses was conducted out using moderation regression analysis to test the effect of tax education and internet literacy in moderating the effect of e-filing system implementation on individual taxpayer compliance. The test results are displayed as follows :

Table 8. Result of Coefficient of Determination Test (R<sup>2</sup>)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.744 <sup>a</sup>	.553	.530	2.157

a. Predictors: (Constant), PSE\*LTI, EP, PSE, LTI, PSE\*EP  
 Source : Results of Primary Data Processing (2023)

From table 8, it shows that the Adjusted R Square value is 0.530. This shows that the e-filing system implementation, tax education, internet literacy, the interaction of the e-filing system implementation with tax education, and the interaction of the e-filing system implementation with internet literacy have an effect of 53% on individual taxpayer compliance, while the remaining 47% is influenced by other variables that have not been examined in this study.

Table 9. F Test Results

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	541.552	5	108.310	23.287	.000 <sup>b</sup>
	Residual	437.198	94	4.651		
	Total	978.750	99			

a. Dependent Variable: KWP  
 b. Predictors: (Constant), PSE\*LTI, EP, PSE, LTI, PSE\*EP  
 Source : Results of Primary Data Processing (2023)

Based on table 9, it can be displayed that the final results of the F test show the F count value of 23.287 with a significance level of 0.000 which is less than 0.05, where the F count value of 23.287 is greater than the F table value of 2.311. This means that the variables of the e-filing system implementation, tax education, internet literacy, the interaction of the e-filing system implementation with tax education, and the interaction of the e-filing system implementation with internet literacy simultaneously affect individual taxpayer compliance.

Table 10. T Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	29.026	57.123		.508	.613
	PSE	.134	1.273	.138	.105	.917
	EP	-.759	1.383	-.728	-.549	.585
	LTI	.932	2.064	.618	.451	.653
	PSE*EP	.019	.030	1.595	.639	.525
	PSE*LTI	-.017	.045	-.891	-.378	.706

a. Dependent Variable: KWP  
 Source : Results of Primary Data Processing (2023)

Based on table 10, the following is an analysis of the estimation model :

$$Y = 29.026 + 0.134X_1 - 0.759Z_1 + 0.932Z_2 + 0.019X_1*Z_1 - 0.017X_1*Z_2 + \epsilon$$

From the moderating regression equation above it can be explained as follows : (1) In this regression model a constant value of 29.026 indicates that if the variables of e-filing system implementation, tax education, internet literacy, the interaction between tax education with the e-filing system implementation, and the interaction between internet literacy with the e-filing system implementation are assumed to be equal to zero, then individual taxpayer compliance will increase by 29.026; (2) The regression coefficient value of the e-filing system implementation ( $X_1$ ) is 0.134. In this study it can be interpreted that when the variable of the e-filing system implementation ( $X_1$ ) increases by one unit, then individual taxpayer compliance will increase by 0.134; (3) The regression coefficient value of the tax education variable ( $Z_1$ ) is -0.759. In this study it can be interpreted that when the tax education variable ( $Z_1$ ) increases by one unit, individual taxpayer compliance will decrease by -0.759; (4) The regression coefficient value of the internet literacy variable ( $Z_2$ ) is 0.932. In this study it can be interpreted that when the internet literacy variable ( $Z_2$ ) increases by one unit, then individual taxpayer compliance will increase by 0.932; (5) The regression coefficient value of the interaction between tax education ( $Z_1$ ) with the e-filing system implementation ( $X_1$ ) in this study is 0.019, which means that with the interaction between tax education ( $Z_1$ ) with the e-filing system implementation ( $X_1$ ), then individual taxpayer compliance will increase by 0.019; (6) The regression coefficient value of the interaction between internet literacy ( $Z_2$ ) with the e-filing system implementation ( $X_1$ ) in this study is -0.017, which means that with the interaction between internet literacy ( $Z_2$ ) with the e-filing system implementation ( $X_1$ ), then individual taxpayer compliance will decrease by -0.017.

The proposed hypothesis will be interpreted based on the results of the T test in table 10. With a T table value that has sig.  $\alpha = 0.05$ . The conclusions that result from the interpretation of the proposed research hypothesis (H2 and H3) can be seen as follows : (1) The significant value of the T test was obtained on the tax education variable of 0.585. This value is greater than 0.05, which means that there is no effect of the tax education variable on individual taxpayer compliance. Furthermore, in the regression with interaction, a significant value of the interaction between the e-filing system implementation and tax education was obtained which was 0.525 which indicates that the interaction has no effect. Because the coefficients b2 are not significant and b3 are not significant, the use of the tax education variable is included in the homologiser moderation category, which means that the variable is not able to moderate the relationship between the e-filing system implementation and individual taxpayer compliance; (2) The significant value of the T test was obtained on the internet literacy variable of 0.653. This value is greater than 0.05, which means that there is no effect of the internet literacy variable on individual taxpayer compliance. Furthermore, in the regression with interaction, a significant value of the interaction between the e-filing system implementation and internet literacy was obtained which was 0.706 which indicates that the interaction has no effect. Because the coefficients b2 are not significant and b3 is not significant, the use of the internet literacy variable is included in the homologiser moderation category, which means that the variable is not able to moderate the relationship between the e-filing system implementation and individual taxpayer compliance.

## Discussion

### The Effect of E-Filing System Implementation on Individual Taxpayer Compliance

The first hypothesis (H1) proposed in this study is the e-filing system implementation has an effect on individual taxpayer compliance. Based on the results of the analysis, it shows that the e-filing system implementation has an effect on individual taxpayer compliance, thus the first hypothesis is accepted. This means that the better the e-filing system implementation for individual taxpayers will also increase the compliance of individual taxpayers, because when reporting annual tax return there is no need to carry a lot of files so that they can save paper, and various other benefits that can make reporting easier. As a result, taxpayers will be more obedient in reporting annual tax return because of this convenience.

This research is in accordance with the theory of Technology Acceptance Model (TAM) put forward by Davis (1986), namely perceived usefulness and perceived ease of use which determine whether a system is acceptable or not. Taxpayers who think that the e-filing system is easy to use and taxpayers believe that using the e-filing system will assist in submitting annual tax return, this will increase taxpayer compliance in reporting annual tax return. Conversely, if the taxpayer thinks that the e-filing system it is not easy to use and has no benefits, so this will lead to reduced taxpayer compliance in reporting annual tax return.

The results of this research support what has been discovered in previous research conducted by Pratama et al., (2019), Ismail et al., (2018), Maulana and Marismiati (2020), Lado and Budiantara (2018), Suprayogo and Hasymi (2018), Agniveda and Supadmi (2019), Efriyenti (2018), Pratama et al., (2020), Setiyarini and Mohklas (2017), Sinaldi and Subardjo (2021), Safitri and Silalahi (2020), Sentanu and Budiarta (2019), Purba et al., (2020), Tambun and Kopong (2017), Anwar and Simanjuntak (2021), Hamilah and Aliza (2021), Wijaya et al., (2019), Pradilatetri et al., (2022) who found that the the e-filing system implementation has an effect on individual taxpayer compliance.

### The Effect of Tax Education in Moderating E-Filing System Implementation on Individual Taxpayer Compliance

The second hypothesis (H2) proposed in this study is the effect of tax education in moderating the effect of e-filing system implementation on individual taxpayer compliance. Based on the results of the analysis, it shows that the interaction between tax education and the e-filing system implementation has no effect on individual taxpayer compliance. This means that the second hypothesis which states that tax education can moderate the relationship between the e-filing system implementation and individual taxpayer compliance is rejected.

This research is in accordance with the Theory of Reasoned Action (TRA) proposed by Fishbein and Ajzen in Mahyarni (2013), that is a person's behavior is determined by interest and behavioral goals to do or not do it. A person's behavior is influenced by two main factors, namely attitudes and subjective norms. First for the attitude factor, it explains that even though the taxpayer has received tax education, if the taxpayer's attitude towards implementing the e-filing system does not change or is not interested, then as a result the taxpayer will also not report annual tax return using the e-filing system. Then for the subjective norm factor, that is even though taxpayers have received tax education, but the people around them consider that the implementation of the e-filing system is not important, so in the end tax education does not succeed in changing the perception of taxpayers regarding the implementation of the e-filing system, because taxpayers follow the views or opinions of the people around them, so that the taxpayer's perception of the e-filing system implementation remains unchanged, which then makes the taxpayer not report annual tax return using the e-filing system.

The results of this research support what has been discovered in previous research conducted by Safitri and Silalahi (2020) who found that tax education is not able to moderate the e-filing system implementation to individual taxpayer compliance.

### **The Effect of Internet Literacy in Moderating E-Filing System Implementation on Individual Taxpayer Compliance**

The third hypothesis (H3) proposed in this study is the effect of internet literacy in moderating the effect of e-filing system implementation on individual taxpayer compliance. Based on the results of the analysis, it shows that the interaction between internet literacy and the e-filing system implementation does not affect individual taxpayer compliance. This means that the third hypothesis which states that internet literacy can moderate the relationship between the e-filing system implementation and individual taxpayer compliance is rejected.

This research is under the Information Processing Theory put forward by Gagne (1985), which this theory states that individuals process information differently based on their knowledge, experience, and cognitive abilities. In this case, if the taxpayer has limited internet literacy skills, then the taxpayer will also have limitations in processing the information needed to use the e-filing system effectively, because using the e-filing system requires the ability to use the internet, then due to the ability their internet literacy is still limited so that taxpayers cannot use the e-filing system effectively in reporting their annual tax return.

The results of this research support what has been discovered in previous research conducted by Lado and Budiantara (2018), Sinaldi and Subardjo (2021), Anwar and Simanjuntak (2021), Wijaya et al., (2019), Pradilatri et al., (2022) who found that internet literacy is not able to moderate the e-filing system implementation to individual taxpayer compliance.

### **CONCLUSION**

This study aims to determine whether there is an effect of the e-filing system implementation on individual taxpayer compliance with tax education and internet literacy as moderating variables at KPP Pratama Cibitung. This study's analysis uses simple linear regression analysis and moderation regression analysis in analyzing the data. Based on the results and data analysis, the conclusions that can be made are listed as follows: (1) Based on the results of the analysis, it shows that the e-filing system implementation affects individual taxpayer compliance. This shows that the better of e-filing system implementation, so individual taxpayer compliance will also be higher; (2) Based on the results of the analysis, it shows that tax education is a homoligiser moderation and is unable to moderate the interaction between the e-filing system implementation and individual taxpayer compliance. This shows that although there are tax education efforts, tax education does not affect the interaction between the e-filing system implementation and individual taxpayer compliance; (3) Based on the results of the analysis, it shows that internet literacy is a homoligiser moderation and is unable to moderate the interaction between the e-filing system implementation and individual taxpayer compliance. This shows that even though taxpayers can use the internet, internet literacy does not affect the interaction between the e-filing system implementation and individual taxpayer compliance.

This research implies that to improve individual taxpayer compliance, the Directorate General of Taxes needs to improve the e-filing system, by providing better guidance and technical support. Then, an evaluation of the tax education program also needs to be carried out to ensure its effectiveness, if there is no influence between the e-filing system and taxpayer compliance, then the strategy for delivering educational material needs to be changed. Second, taxpayers need to increase their understanding and skills in using the e-filing system, as well as optimizing the use of the internet as a source of tax information. Finally, it is suggested that future researchers conduct further research to understand other variables that can affect individual taxpayer compliance. Variables that

can be considered include tax incentives, tax sanctions, ease of tax administration, quality of tax authorities services, and so on.

This study has several limitations that might affect the results of this study. Several of these limitations in this study are as follows : (1) The object of this study only focuses on individual taxpayers registered at KPP Pratama Cibitung, so that the results of the analysis that have been obtained only apply to individual taxpayers; (2) This research used a questionnaire to collect data so that there are still possible weaknesses encountered, such as answers that are less objective and questions that are not understood by respondents, resulting in results that do not show the actual reality; (3) In this study, several variables used have not been able to fully explain the factors that can cause taxpayers to comply with the implementation of the e-filing system.

**Equation**

1.  $Y = 13.124 + 0.705X1 + \epsilon$
2.  $Y = 29.026 + 0.134X1 - 0.759Z1 + 0.932Z2 + 0.019X1 * Z1 - 0.017X1 * Z2 + \epsilon$

**Table and Pictures**

Table 1.Target and Realization of Tax Revenue at KPP Pratama Cibitung in 2017-2022

No.	Year	Tax Revenue		Percentage
		Target	Realization	
1	2017	1.316 B	1.339 B	102%
2	2018	1.729 B	1.921 B	111%
3	2019	2.439 B	1.880 B	77%
4	2020	1.765 B	2.089 B	118%
5	2021	1.322 B	1.198 B	90.61%
6	2022	1.151 B	1.331 B	115%

Source : KPP Pratama Cibitung

Table 2. Number of Individual Taxpayers Reporting SPT by E-Filing and Manually at KPP Pratama Cibitung in 2018-2022

Year	2018	2019	2020	2021	2022
Individual Taxpayers Who Report SPT by E-Filing	83.690	81.023	74.773	103.826	77.807
Individual Taxpayers Who Report SPT by Manually	3.214	1.162	698	375	401

Source : KPP Pratama Cibitung

Table 3. Likert Scale Score

No.	Description	Score
1	Strongly Disagree	1
2	Disagree	2
3	Neutral	3
4	Agree	4
5	Strongly Disagree	5

Source : Sudaryono (2021:44)

Table 4. Descriptive Statistical Analysis Results

	N	Minimum	Maximum	Mean	Std. Deviation
PSE	100	40	50	45.43	3.257
EP	100	40	50	45.71	3.016
LTI	100	24	30	27.10	2.087
KWP	100	40	50	45.15	3.144
Valid N (listwise)	100				

Source : Results of Primary Data Processing (2023)

Table 5. Result of Coefficient of Determination Test (R<sup>2</sup>)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.730 <sup>a</sup>	.533	.529	2.159

a. Predictors: (Constant), PSE

Source : Results of Primary Data Processing (2023)

Table 6. F Test Results

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	522.046	1	522.046	112.021	.000 <sup>b</sup>
	Residual	456.704	98	4.660		
	Total	978.750	99			

a. Dependent Variable: KWP

b. Predictors: (Constant), PSE

Source : Results of Primary Data Processing (2023)

Table 7. T Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	13.124	3.034		4.326	.000
	PSE	.705	.067	.730	10.584	.000

a. Dependent Variable: KWP

Source : Results of Primary Data Processing (2023)

Table 8. Result of Coefficient of Determination Test (R<sup>2</sup>)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.744 <sup>a</sup>	.553	.530	2.157

a. Predictors: (Constant), PSE\*LTI, EP, PSE, LTI, PSE\*EP

Source : Results of Primary Data Processing (2023)

Table 9. F Test Results

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	541.552	5	108.310	23.287	.000 <sup>b</sup>
	Residual	437.198	94	4.651		
	Total	978.750	99			

a. Dependent Variable: KWP

b. Predictors: (Constant), PSE\*LTI, EP, PSE, LTI, PSE\*EP  
 Source : Results of Primary Data Processing (2023)

Table 10. T Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	29.026	57.123		.508	.613
	PSE	.134	1.273	.138	.105	.917
	EP	-.759	1.383	-.728	-.549	.585
	LTI	.932	2.064	.618	.451	.653
	PSE*EP	.019	.030	1.595	.639	.525
	PSE*LTI	-.017	.045	-.891	-.378	.706

a. Dependent Variable: KWP

Source : Results of Primary Data Processing (2023)

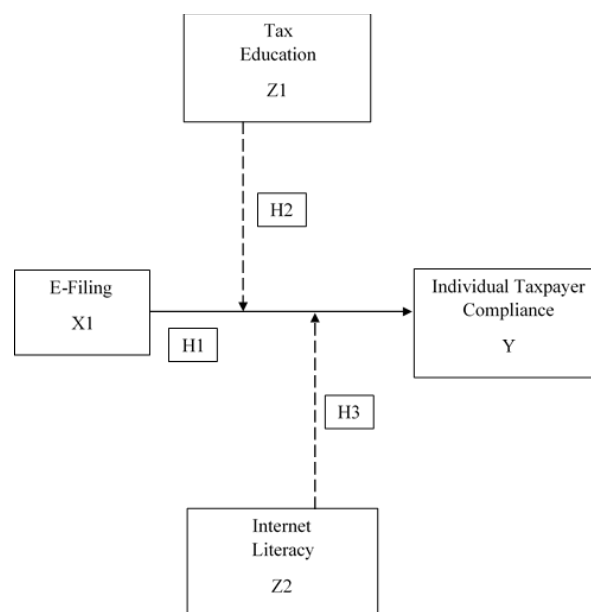


Figure 1. Research Model

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