The Influence of the Implementation of E-Filling and E-Billing on Individual Taxpayer Compliance with Tax Socialization and Understanding of the Internet as Moderating Variables

Kemuning Pradilatri[1*], Yustiana Djaelani[2], Dwi Yana Amalia Sari Fala[3]

[123]*Departement of Accounting, Khairun University, North Mollucas, Indonesia*
corresponding author: Kemuning Pradilatri
email : pradilatri@kadera.web.id

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ABSTRACT

The purpose of this study was to analyze the effect of implementing the E-Filling and E-Billing System on the Compliance of Individual Taxpayers with Tax Socialization and Internet Understanding as Moderating Variables. Sampling technique using Convenience Sampling. The population in this study are individual taxpayers who have used E-Filling and E-Billing, the total sample is 100 respondents. The hypothesis testing used is the validity test, reliability test and classical assumption test. The hypothesis test used is multiple linear regression and Moderated Regression Analysis. The results showed that the implementation of the e-filling and e-billing system had a positive effect on individual taxpayer compliance, tax socialization strengthened the relationship between the e-filling system implementation and individual taxpayer compliance, tax socialization could not moderate the implementation of the e-billing system on compliance. individual taxpayers and internet understanding cannot moderate the application of e-filling and e-billing systems to individual taxpayer compliance.

1. Introduction

According to Law no. 16 of 2009 Article 1 concerning General Provisions and Taxation, tax is a mandatory contribution to the state that is owed by any person or entity that is coercive but still based on the law and does not receive direct compensation and is used for the needs of the state as well as the prosperity of its people. But to realize the prosperity of the people themselves, people must pay taxes. One of the tax collection systems in Indonesia is the *self-assessment system*. This system is a tax collection system that gives trust and responsibility to taxpayers to pay and self-report the amount of tax they have to pay. The determination of the amount of tax payable is determined by the taxpayer himself, so that the taxpayer will be active in calculating, depositing and reporting the tax payable, but supervision is carried out by the tax authorities (Mardiasmo, 2016). The majority of the 2020 Annual SPTs report online, which is 9,560,012 taxpayers. The rest still report manually or directly to the local tax service office (KPP). In detail, for individual taxpayers (WPOP) including employee taxpayers, there are 9,645,965 and for

business entity taxpayers there are 299,838 which have been reported to the Directorate General of Taxes (Kontan.co.id).

Minister of Finance Chatib Basri said the e-filling facility is one of the means to facilitate taxpayers in submitting their Annual Income Tax Return (PPh) for individuals. Chatib said the system was not yet fully operational. He also added that one of the obstacles that may occur in e-filing users is the network system that is not optimal and experiences disturbances, making it difficult for taxpayers to access the website of the Directorate General of Taxes. (www.neraca.co.id). In this era of very rapid economic growth, the State of Indonesia places taxes as the main source of state revenue. Therefore, the Directorate General of Taxes, which has the task of formulating and implementing policies and technical standardization in the field of taxation, is responsible for increasing state tax revenues and preventing a decline in tax revenues. submission of notification letters and tax payments electronically by utilizing the internet or information and communication technology, one of which is the use of information and communication technology as well as the modernization of the tax system, namely the launch of the system *e-filing*.

The use of the system *e-filing* greatly facilitates taxpayers in carrying out their obligations. Reports carried out by taxpayers directly by taxpayers without involving three people or other people and are free of charge. Various conveniences are obtained by taxpayers in using the system *e-filing*, besides saving time, it can also minimize transportation costs. Through the decision of the Director General of Taxes Number Kep-88/PJ/2004 in May 2004, the product was officially launched as E-Filing.In addition to *e-filing*, the government's efforts to increase tax taxpayers in reporting and paying their taxes are to create a payment system *e-billing*. The System *e-billing* also takes advantage of today's technological advances. *E-Billing* is an online tax payment using a billing code as the payment code (Pratami, 2017). With the e-Billing system, taxpayers no longer need to come to the bank, post office or the place they usually use to pay their taxes. Tax payments with the e-Billing system can be done anywhere and anytime. Taxpayers only need to come to the ATM to pay their taxes. If they have an Internet Banking application then they only need to pay taxes through the application without the need to go anywhere, they only need an internet connection and their mobile phone.

2. Methods

The population in this study is an individual taxpayer registered at the KPP Pratama Ternate who pays taxes using reporting *e-filing* and *e-billing*. Samples were taken using the convenience sampling method or random sampling to consider the ease of access that can be reached by researchers. To be able to determine the sample size, the researcher used the formula *Slovin*. The type of data used in this study is quantitative data in the form of a survey. The source of data in this study is primary data in the form of answers to questionnaires distributed to respondents.

Testing Simultaneous Test (F Test). The F test is used to determine the effect of the independent variable on the dependent variable together by looking at its F value. The significant level in this study was <0.05 (5%) (Ghozali, 2018). The decision-making criteria for the F test are as follows: If F count > F table, then H0 is rejected, if F count < F table, then H0 is accepted. Partial Test (T Test). The t statistical test was conducted to show how far one independent variable individually explains the independent variable. The basis for making decisions using the probability significance number is as follows: if the significance probability number is > 0.05 then Ho is accepted and Ha is rejected and if the significance probability number is < 0.05 then Ho is rejected and Ha is accepted.

3. Results

Hypothesis Analysis 1 and 2 : Based on the results of the analysis, the following regression equation is concluded: Y = 7275 + 0.336EF + 0.207EB + e. Based on the regression equation, it can be interpreted among others:

1. The constant value obtained was 7.275 meaning that if the implementation of the *e-filing* and *e-billing system is* worth 0, then the individual taxpayer compliance has a value of 7.275.
2. The variable of the application of the system *e-filing* has a positive direction regression coefficient of 0.336. This illustrates that if there is an increase of one unit variable in the implementation of the system *e-filing*, the individual taxpayer compliance will increase by 0.336 with the assumption that other independent variables are considered constant.
3. The variable of the implementation of the system *e-billing* has a positive direction regression coefficient of 0.207. This illustrates that if there is an increase in the variable implementation of the e-system billing individual, taxpayer compliance will increase by 0.207 assuming other independent variables are considered constant.
4. Based on the calculation of Table 1.7, it is known that in the multiple regression equation, the F-count value is 65.115 with a probability of 0.000. The probability value is less than 0.05 (5%), thus it can be concluded that the model used to test the application of the system *e-filing* and *e-billing* model is fit (the hypothesis is accepted).
5. The variable application of the system *e-filing* has value count of 6.734 > table 1.662, with a significance of 0.000, because the significance value is smaller than the significance level (α) = 5% or 0.05. So it can be concluded that the implementation of the system *e-filing* has an effect on individual taxpayer compliance, thus H1 is accepted.
6. The variable application of the e-billing system has value t_{count} of 2.525 > t_{table} 1.662, with a significance of 0.014, because the significance value is smaller than the significance level (α) = 5% or 0.05. It can be concluded that the implementation of the system *e-billing* has an effect on individual taxpayer compliance, thus H2 is accepted.
7. Based on Table 1.7 that the results of the coefficient of determination test, it is known that the Adjusted R^2 value is 0.607, it means that 60.7% of individual taxpayer compliance variables can be explained by the application of systems *e-filing* and *e-billing*, while the remaining 39.3% is explained by other variables outside the study.
8. Table 1.7 explains that the magnitude of the correlation coefficient of the variable application of systems *e-filing* and *e-billing* with individual taxpayer compliance is 0.785, so it is categorized as having a strong correlation level, which is in the range of 0.60 - 0.799.

Hypothesis Analysis 3. Based on the results of the analysis, it can be concluded that the regression equation is as follows: Y = 30.211 - 0.061EF – 0.856SP + 0.021EF*SP. Based on the regression equation hypothesis Analysis it can be interpreted incorrectly, among others:

1. The constant value obtained is 30.211, meaning that if the variable of tax socialization moderating the implementation of the system *e-filing* is 0, then individual taxpayer compliance has a value of 30.211.
2. The variable of tax socialization that moderates the implementation of the system *e-filing* has a positive regression coefficient of 0.021. This illustrates that if an increase in one unit of the tax socialization variable moderates the implementation of the system *e-filing*, individual taxpayer compliance will increase by 0.021 with the assumption that other independent variables are considered constant.
3. Based on Table 1.8, it is known that the moderation multiple regression equation obtained the F-count value of 54.516 with a probability of 0.000. The probability value

is less than 0.05 (5%), thus it can be concluded that the model, which is used to test the taxation socialization system moderating the implementation of the system *e-filing,* is a fit model (the hypothesis is accepted).

4. The tax socialization variable moderating the implementation of the system *e-filing* has value t-$_{count}$ of 2.148 > t-$_{table}$ 1.662, with a significance of 0.035, because the significance value is smaller than the significance level (α)=5% or 0.05. So it can be concluded that the socialization of taxation is able to moderate the effect of implementing the system of e-filing on individual taxpayer compliance, thus H3 is accepted.

5. Based on Table 1.8, the results of the determination coefficient test show that the Adjusted R^2 value is 0.659, it means that 65.9% of individual taxpayer compliance variables can be explained by taxation socialization which moderates the implementation of the system *e-filing*, while the remaining 34.1% is explained by other variables outside the study.

6. Table 1.8 explains that the magnitude of the correlation coefficient of the tax socialization variable moderating the implementation of the system *e-filing* with individual taxpayer compliance is 0.819, before the tax socialization variable the correlation coefficient value of the application of the system is *e-filing* 0.785, thus it is said that tax socialization strengthens the effect of the application system *e-filing* on individual taxpayer compliance because the correlation coefficient value increases so that it is categorized as having a very strong correlation level with a range of 0.80 – 1.00.

Hypothesis Analysis 4. Based on the analysis we can conclude the following regression equation: Y = 23 219 + 0.082EB - 0.207SP + 0.018EB * SP. Based on the regression equation hypothesis Analysis , it can be interpreted as among others:

1. Constant value obtained at 23.219 socialization means that if variable taxation moderating the implementation of the system is *e-billing* worth 0, then individual taxpayer compliance has a value of 23,219.

2. The variable of tax socialization that moderates the implementation of the system *e-billing* has a positive regression coefficient of 0.018. This illustrates that if an increase in one unit of the tax socialization variable moderates the implementation of the system *e-billing*, individual taxpayer compliance will increase by 0.018 assuming other independent variables are considered constant.

3. Based on Table 1.9, it is known that in the moderation multiple regression equation, the F-count value is 23,797 with a probability of 0.000. The probability value is less than 0.05 (5%), thus it can be concluded that the model used to test the tax socialization system moderating the implementation of the system *e-billing* is a fit model (the hypothesis is accepted).

4. The tax socialization variable moderating the implementation of the system *e-billing* has value t-$_{count}$ of 0.765 < t-$_{table}$ 1.662, with a significance of 0.447, because the significance value is greater than the significance level (α) = 5% or 0.05. So it can be concluded that the socialization of taxation is not able to moderate the effect of implementing the system of e-billing on individual taxpayer compliance, thus H4 is rejected.

5. Based on Table 1.9, the results of the coefficient of determination test show that the Adjusted R^2 value is 0.452, this means that 45.2% of the individual taxpayer compliance variable cannot be explained by taxation socialization which moderates the implementation of the system *e-billing,* while the remaining 54.8% explained by other variables outside the study.

6. Table 1.9 explains that the correlation coefficient of the tax socialization variable moderating the implementation of the system *e-billing* with individual taxpayer compliance is 0.687, before the tax socialization variable the correlation coefficient value of the system implementation *e-billing* was 0.785, thus it is said that tax socialization weakens the effect of the application system *e-billing* on individual

taxpayer compliance because the correlation coefficient value decreases. However, it is still categorized as having a strong correlation level, which is in the range of 0.60 – 799.

Hypothesis Analysis 5, Based on the results of the analysis, it can be concluded that the regression equation is as follows: Y = 25.062 + 0.160EF – 0.599PI + 0.010EF*PI. Based on the regression equation hypothesis Analysis it can be interpreted, among others:

1. The constant value obtained is 25,062, meaning that if the internet understanding variable moderating the implementation of the system *e-filing* is 0, then individual taxpayer compliance has a value of 25,062.
2. The variable understanding of the internet that moderates the implementation of the system *e-filing* has a positive direction regression coefficient of 0.010. This illustrates that if there is an increase in one unit of the internet understanding variable that moderates the implementation of the system *e-filing*, individual taxpayer compliance will increase by 0.010 assuming other independent variables are considered constant.
3. Based on Table 1.10, it is known that in the moderation multiple regression equation, the F-count value is 38.377 with a probability of 0.000. The probability value is less than 0.05 (5%), thus it can be concluded that the model, which is used to test the internet understanding system moderating the implementation of the system *e-filing*, is a fit model (the hypothesis is accepted).
4. The variable understanding of the internet that moderates the implementation of the system *e-billing* has value count of 0.840 < table 1.662, with a significance of 0.403, because the significance value is greater than the significance level (α) = 5% or 0.05. So it can be concluded that the understanding of the internet is not able to moderate the effect of implementing the system *e-billing* on individual taxpayer compliance, thus H5 is rejected.
5. Based on Table 1.10, the results of the determination coefficient test show that the Adjusted R^2 value is 0.575, it means that 57.5% of the individual taxpayer compliance variable cannot be explained by internet understanding which moderates the implementation of the system *e-filing*, while the remaining 42.5% explained by other variables outside the study.
6. Table 1.10 explains that the correlation coefficient of the internet understanding variable moderating the implementation of the system *e-filing* with individual taxpayer compliance is 0.768, before the internet understanding variable the correlation coefficient value of the system implementation *e-filing* was 0.785, thus it is said that internet understanding weakens the influence of the application system *e-filing* on individual taxpayer compliance because the correlation coefficient value decreases. However, it is still categorized as having a strong correlation level, which is in the range 0.60 – 799.

Hypothesis Analysis 6, Based on the results of the analysis, it can be concluded that the regression equation is as follows: Y = 17.281 + 0.475EB - 0.073PI + 0.003EB*PI Based on the regression equation Hypothesis Analysis it can be interpreted, among others:

1. The constant value obtained is 17,281 which means that if the internet understanding variable moderating the implementation of the system *e-billing* is 0, then the individual taxpayer compliance has a value of 17,281.
2. The variable understanding of the internet that moderates the implementation of the system *e-billing* has a positive regression coefficient of 0.003. This illustrates that if there is an increase in one unit of the internet understanding variable that moderates the implementation of the system *e-billing*, individual taxpayer compliance will increase by 0.003 assuming other independent variables are considered constant.
3. Based on Table 1.1, it is known that in the moderation multiple regression equation, the F-count value is 17.946 with a probability of 0.000. The probability value is less than 0.05 (5%), thus it can be concluded that the model, which is used to test the

internet understanding system moderating the implementation of the system *e-billing,* is a fit model (the hypothesis is accepted).

4. Variable moderate understanding of internet system implementation *e-billing* has a value $_t$ of 0.094 <table 1,662, with a significance of 0.926, because the significance value is greater than the level of significance (α) = 5% or 0.05. So it can be concluded that the understanding of the internet is not able to moderate the effect of implementing the system *e-billing* on individual taxpayer compliance, thus H6 is rejected.

5. Based on Table 1.11, the results of the determination coefficient test show that the Adjusted R^2 value is 0.380, it means that 38.0% of the individual taxpayer compliance variable cannot be explained by internet understanding which moderates the implementation of the system *e-billing,* while the remaining 62.0% explained by other variables outside the study.

6. Table 1.11 explains that the correlation coefficient of the internet understanding variable moderating the implementation of the system *e-billing* with individual taxpayer compliance is 0.634, before the internet understanding variable the correlation coefficient value of the system implementation *e-billing* was 0.785, thus it is said that internet understanding weakens the influence of the application system *e-billing* on individual taxpayer compliance because the correlation coefficient value decreases. However, it is still categorized as having a strong correlation level, which is in the range 0.60 – 799.

4. Discussion

The Effect ofSystem Implementation *E-Filing* on Individual Taxpayer Compliance. The results of hypothesis testing indicate that the e-system implementation filling has a positive effect on individual taxpayer compliance. This means that if the users of the system *e-filing* increase, the taxpayer compliance will increase. The results of this study support the theory *Technology Acceptance Model* (TAM)introduced by Davis in 1986 whose indicators are the usefulness and ease of use of the system. This theory is used to explain that the electronic system (*e-filing*) created by the Directorate General of Taxes provides benefits and convenience to taxpayers who want to report or pay their taxes without the need to come directly to the tax office. It is enough to submit online and provide proof of submission to the KPP, the SPT submission process is complete. With the ease of use of the system, taxpayer satisfaction in reporting or paying taxes increases and if satisfaction increases, it will most likely have an impact on tax compliance. This study supports the results of research conducted by Lado & Budiantara, (2018), Andiani & Mochtar, (2020) and Ismail et al., (2018) which says that the implementation of the system *e-filing* has an effect on individual taxpayer compliance.

The Influence of the Implementation of theSystem *E-Billing* on the Compliance of Individual Taxpayers. The results of hypothesis testing indicate that the implementation of the e-system billing has a positive effect on the compliance of individual taxpayers. With the ease of the system in reporting and paying taxes, this is a satisfaction for taxpayers so that the taxpayer compliance rate is higher. This research is in accordance with thetheory *Technology Acceptance Model* (TAM), where the indicators are the usefulness and convenience for the level of trust in a system. This theory explains the benefits and convenience of the e-billing system for taxpayers in reporting or paying taxes easily through an online electronic system. This study is in line with the results of research conducted by Manullang et al., (2020), Pradnyana & Prena, (2019) and Pratiwi, (2019) stating that *e-billing* has an effect on individual taxpayer compliance.

The Effect of Tax Socialization Relations and Implementation of theSystem *E-Filing* on Individual Taxpayer Compliance. This hypothesis states that tax socialization moderates the relationship between the system *e-filing* and individual taxpayer compliance. This supports the proposed hypothesis, because the existence of taxation

socialization of taxpayers will be more understood and understand how to use *e-filing.* Based on the *Theory of Planned Behavior*, this theory explains that individual behavior to disobey tax provisions is determined by intention. The main focus of the *Theory of Planned Behavior*, namely individual habits to perform a certain behavior. Habits are considered to be able to see the motivational factors that influence individual behavior. Tax socialization in the *Theory of Planned Behavior* is an external factor that can influence the behavior of taxpayers to fulfill their obligations. With the intention and motivation of the individual, this can change the behavior of the individual himself, especially the Taxpayer to be able to receive information about the applicable tax system and regulations, both received through direct and indirect taxation. When taxpayers have received tax socialization, this can help in changing the behavior of taxpayers and can foster taxpayer motivation in using the system of e-filing. Then taxpayers will be able to increase their compliance in fulfilling their obligations as taxpayers due to the taxpayer's intention to fulfill its tax obligations and then the intention is realized. The results of this study are in line with previous research conducted by Wardani & Wati, (2018), Boediono et al., (2018) and Agustina, (2018) which stated that tax socialization was able to moderate the implementation of the system of e-filing on taxpayer compliance.

The Effect of Tax Socialization Relations and the Implementation of the E-System*Billing* on Individual Taxpayer Compliance. This hypothesis shows that tax socialization cannot moderate the implementation of the system of e-billing on individual taxpayer compliance. Socialization of taxation at KPP Pratama Ternate does not affect taxpayer compliance. This may be due to taxpayers not being able to properly understand the material and information conveyed in the socialization, especially information in the form of details. Taxpayers' misunderstanding of the taxation material or information submitted can be due to the large number of taxpayers participating in the direct socialization, so that the submitted tax material or information cannot be conveyed properly to taxpayers; in other words the socialization does not run effectively. . For indirect socialization, it could be because indirect socialization activities were relatively short and the material and tax information submitted tended to be not detailed and it was possible that the media used was not in accordance with the study or was not appropriate for the taxpayers themselves. Taxpayers who do not understand how to use the e-billing system prefer to come to the office to be directed and assisted in reporting their taxes. The results of this study are in line with previous research conducted by Barus, (2016) and Siahaan & Halimatusyadiah, (2018) which stated that tax socialization was not able to moderate the implementation of the system of e-billing on individual taxpayer compliance.

The Effect of the Relationship between Internet Understanding and the Implementation of the System *E-Filing* on Individual Taxpayer Compliance. This hypothesis states that internet understanding moderates the relationship between the system *e-filing* and individual taxpayer compliance; this does not support the proposed hypothesis. Taxpayers who think that the system *e-filing* is easy to use will encourage them to continue using the system. The convenience provided by *e-filing* will cause taxpayers to be satisfied with using it. The *e-filing system* provides benefits and convenience for taxpayers to submit notification letters by utilizing the internet network. To be able to use the system *e-filing*, taxpayers are required to understand or understand the internet in order to know how to operate the internet and be able to use the system. Taxpayers cannot operate the internet, the application of the system has no effect on the convenience and ease of submitting SPT to the Tax Service Office which is expected to increase taxpayer compliance. The higher the taxpayer's understanding of the internet, the higher the use of the system *e-filing*. The results of testing this hypothesis indicate that understanding the internet is not able to moderate the implementation of the system *e-filing* and individual taxpayer compliance, which means this hypothesis is rejected. The results of this study are in line with the results of research by Agniveda & Supadmi, (2019) and Yanti & Setiawan, (2020) which state that understanding the internet is not able to moderate the implementation of the system *e-filing* on taxpayer compliance.

The Effect of the Relationship between Internet Understanding and the Implementation of the System *E-Billing* on Individual Taxpayer Compliance. The results of this hypothesis indicate that Internet understanding cannot affect the implementation of the system *e-billing* on individual taxpayer compliance. It is possible that taxpayers still report or pay taxes manually by coming to the KPP office. This is because not only do taxpayers not understand the internet, but taxpayers trust the tax authorities more to report their tax payables. Taxpayers do not understand the internet, taxpayers indirectly follow other taxpayers who prefer to pay their taxes at the counter provided at the KPP rather than using m-banking or the like. Taxpayers who do not understand taxes must still carry out their obligations every year. The results of testing this hypothesis indicate that understanding the internet is not able to moderate the implementation of the system *e-billing*, which means this hypothesis is rejected. The results of this study are in line with the results of research by Lado & Budiantara, (2018) which states that understanding the internet is not able to moderate the implementation of the system of e-billing on taxpayer compliance.

5. Conclusion

Based on the results of the analysis and discussion that has been carried out regarding the Effect of the Implementation of theSystem *E-Filing* and *E-Billing* on the Compliance of Individual Taxpayers with Tax Socialization and Understanding of the Internet as Moderating Variables, it can be concluded as follows: It is known that the application of theSystem *E-Filing* has an effect positive on Individual Taxpayer Compliance in the Annual SPT reporting. The convenience of the e-filing system allows taxpayers to report their taxes anywhere with flexible time so as to improve taxpayer compliance; It is known that the implementation of theSystem *E-Billing* has a positive effect on individual taxpayer compliance in paying the SPT tax. This *e-billing system* is very efficient for individual taxpayers, so that taxpayers do not need to go anywhere in reporting their obligations; It is known that the Socialization of Taxation can strengthen the Effect of the Implementation of theSystem *E-Filing* on the Compliance of Individual Taxpayers. The more socialization of taxation received by taxpayers, this will encourage taxpayers to be able to use the system of e-filing so that taxpayer compliance will increase; It is known that the Socialization of Taxation cannot moderate the Effect of the Implementation of theSystem *E-Billing* on the Compliance of Individual Taxpayers. Taxpayers still pay their taxes by *e-billing* through the tax office; It is known that Internet Understanding cannot moderate the Effect of the Implementation of theSystem *E-Filing* on Individual Taxpayer Compliance. Taxpayers choose to report their taxes using *e-filing* through the tax authorities to report their annual tax returns; It is known that Internet Understanding cannot moderate the Effect of the Implementation of theSystem *E-Billing* on the Compliance of Individual Taxpayers. Taxpayers choose to pay their taxes using *e-billing* through the tax office.

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