



Determinants of Taxpayer Compliance at KPP Pratama Sumbawa Besar During the Covid-19 Pandemic

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Abstract—Taxpayer compliance of KPP Pratama Sumbawa Besar, in terms of timely reporting of Annual Income Tax Returns submitted from 2019 to 2021, had not yet reached 100% of the realization target in the form of the number of Taxpayers who are required to submit Annual Income Tax Returns. Therefore, the research was conducted to measure the influence of the determinants of taxpayer compliance at the KPP Pratama Sumbawa Besar during the COVID-19 pandemic. The determinants that are the independent variable in this study include the e-billing system, e-Filing/e-Form application, tax sanctions, tax knowledge, and awareness of taxpayers, and the dependent variable is taxpayer compliance. To achieve the research objectives, this research used a quantitative approach. The primary data were collected using a Likert scale questionnaire and a test instrument which were distributed to the respondents selected to be the population or sample for the study. Interviews were also conducted with the respondents to confirm their responses to the questionnaire. The Population or the sample serving as the secondary data source was taken from the data on the number of taxpayers registered at the KPP Pratama Sumbawa Besar who had been required to submit or report their Annual Income Tax Returns in 2021 using the e-Filing/e-Form facility. Based on the results of the analysis, there is a positive and significant influence of the e-billing system, e-Filing/e-Form application, tax sanctions, tax knowledge, and awareness of taxpayers on taxpayer compliance.

Keywords: e-billing; e-filing; e-form; taxpayer awareness; taxpayer compliance; tax knowledge; tax sanctions

I. INTRODUCTION

In the 2022 Indonesian State Budget, tax revenues play a role of around 81.79% (1,510 trillion IDR) and the Directorate General of Taxes (hereinafter referred to as DGT) is responsible for collecting taxes for 1,265 trillion IDR. Through a self-assessment system, Taxpayers are given the authority to determine the amount of tax payable by themselves by calculating, crediting, paying, and reporting the tax payable. Taxpayers are considered to have fulfilled their obligations if they have submitted their Tax Returns until the point at which the Tax Officer can prove that there was an error made by the Taxpayer (Mardiasmo, 2019). Compliance of taxpayers

in carrying out their tax obligations based on applicable regulations is needed to support the achievement of the set tax revenue target (Maharani, 2015).

During the Covid-19 pandemic, efforts had to be made to achieve or even exceed the percentage targeted nationally. The tax ratio in 2019 was 9.76%, in 2020 was 8.33%, in 2021 was 9.11%, and was expected to reach between 9.3% - 9.6% in 2022. The efforts that have been made by the Indonesian government to increase tax revenues, among other things, include (1) tax reform, where reform allows for a more flexible adjustment of the tax system following developments in business activities and increasingly sophisticated patterns of tax avoidance (Kariyato, 2011); and

(2) modernization of tax administration realized by utilizing technological and information developments such as the implementation of e-Filing/e-Form, e-Billing, e-invoice, e-bupot unification of Government and Public Agencies and others.

Based on the provisions governing Taxpayer compliance and the results of the research conducted by several past researchers, it is understood that Taxpayer compliance plays a strategic role in increasing tax revenue. Riyadi, Setiawan, and Alfarago (2021) revealed that taxpayer compliance and tax collection had a significant and positive effect on corporate income tax revenue. Compliant taxpayers can actively contribute to increased tax revenues. Mahendra and Sukartha (2014) state that the conditions that must be met to achieve the target of state revenue are the high level of compliance by Taxpayers in reporting and paying their tax obligations. Devos (2014) states that there are two main ways to improve tax compliance. The first is the economic deterrence approach, which is an approach that has an impact on the Taxpayer's economy, for example, the application of severe tax sanctions, tax rate increase, and examination of Taxpayer compliance. The second approach is the Taxpayer behavior approach, which combines psychological and fiscal approaches. In addition, Mahestyanti et al. (2018) in their research revealed that the taxpayer with higher income has lower compliance than the taxpayer from lower income. The taxpayers prefer to report their assets at lower rates. The effort of enforcement from the government by implementing tax penalties and audit probability shows a greater effect towards tax compliance. Moreover, Taing and Chang (2021) in their research found that tax morale, tax fairness, and tax complexity have a statistically significant influence on the tax compliance intention of the citizens, while the power of authority, trust in government, tax information, and tax awareness do not show a statistically significant relation to tax compliance intention.

From the description above, this research aims to examine the determinants for the compliance of the taxpayers registered at the Tax Office (KPP Pratama Sumbawa Besar) during the COVID-19 pandemic (2021). The research was conducted on Taxpayers who had submitted their Annual Income Tax Returns using the e-Filing/e-Form facility in 2021 amounting to 30,458 Taxpayers or 79.82% of Taxpayers having reported their Annual Income Tax Returns (38,158 Taxpayers) in

that year.

Based on the initial observation of Taxpayers who had submitted their Annual Income Tax Returns electronically, it was found that the causes for not achieving the Taxpayer compliance target in submitting Annual Income Tax Returns (less than 100%) were the domicile of the Taxpayer being far from the Tax Office, limited support in facilities for payment and tax reporting available at the Taxpayer's location, limited internet coverage and electronic equipment owned by Taxpayer as the main requirement for implementing tax obligations electronically, lack of tax knowledge of the Taxpayers, lack of motivation for Taxpayers to fulfill an electronic payment of tax obligations, and socialization regarding electronic means in fulfilling tax obligations did not reach the public optimally due to the limited media.

The formulation of the problem above is summarized in a conceptual framework in Figure 1.

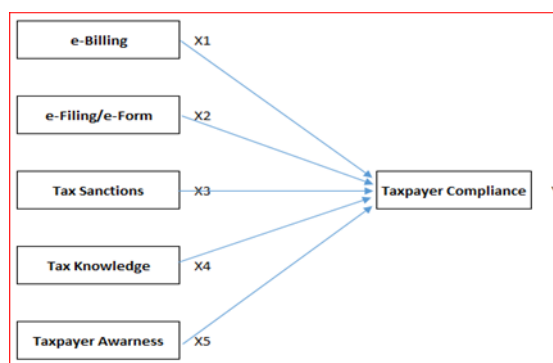


Figure 1. Conceptual Framework

II. CONCEPT

Compliance Theory

According to HC Kelman in Gunadi (2004), compliance is based on the expectation of a reward and an effort to avoid punishment. Compliance theory has been researched in the social sciences, especially in psychology and sociology, emphasizing the importance of process. According to Lestari et al. (2015), compliance concerns not only compliance with laws and regulations but also contains a more complex meaning. Compliance cannot be understood only from the reflection of laws and regulations but also through a combination of various aspects, organizational, institutional and social theories. This model explicates the external expectations of stakeholders through management pressures such as regulations and policies, compliance-related sanctions, normative pressures such as societal

obligations or values and norms that stakeholders perceive to be true, and cognitive pressures, regarding the depiction of facts within the organization. Compliance as a model can also identify two key processes that are correlated with the interaction between the environment and the organization, examples of assessment and adoption.

Basic Tax Law Regarding Taxpayer Compliance

Article 23A of the 1945 Constitution of the Republic of Indonesia concerning Amendment III stipulates that "Taxes and other levies that are coercive for state needs are regulated by law". Additionally, Law no. 6 of 1983 concerning General Provisions and Tax Procedures as last amended into Law no. 7 of 2021 concerning Harmonization of Tax Regulations (recognized by Indonesians with the abbreviation UU KUP) in Article 1 number 1 stipulates that "Taxes refer to mandatory contributions to the state owed by individuals or entities that are coercive based on the law, with no direct compensation and are used for the needs of the state for the greatest prosperity of the people". The definition implies that taxes must be complied with by taxpayers because there are regulations in force, and these taxes will reduce the amount of profit generated by taxpayers as a burden.

Tax knowledge that needs to be understood by taxpayers in order to achieve taxpayer compliance are the provisions stipulated in the Law on General Provisions and Tax Procedures, the Income Tax Law, Article 103 and Article 104 of Regulation of the Minister of Finance of the Republic of Indonesia Number 18/ PMK.03/2021 dated 17 February 2021 concerning Implementation of Law Number 11 of 2020 concerning Job Creation in the Field of Income Tax, Value Added Tax and Sales Tax on Luxury Goods, as well as the General Provisions and Tax Procedures, and the Circular Letter of Director General of Taxes Number SE-33/PJ/2020 dated 05 June 2020 concerning General Guidelines for Implementation of Duties in the New Normal Order within the Directorate General of Taxes, section E number 3 letter c number 1), which regulates the policy that face-to-face services shall be held again.

The definition of taxpayer compliance is described as a description of the condition of taxpayers who can fulfill their tax obligations and rights. The compliance category for taxpayers is when they are always willing to carry out all tax obligations based on the

applicable tax provisions so that they avoid the imposition of tax sanctions (Gunadi, 2013). Based on the provisions SE-05/PJ/2022 accordingly, taxpayer compliance is divided into two types, namely formal compliance and material compliance. Point 4 letters number 3) in the said circular letter stipulates that "formal compliance research consists of validation and analysis of data and/or information on the fulfillment of obligations or formal provisions, whether to be, is being, or has been fulfilled by the Taxpayer, following the provisions of the tax laws and regulations, two of which are regarding the timeliness of tax payments and the timeliness and/or completeness of Tax Reports (Annual Income Tax Returns)".

Based on Article 1 of the Regulation of the Director General of Taxes Number PER-26/PJ/2014 dated October 13, 2014, concerning Electronic Tax Payment Systems, the electronic tax payment system is defined as part of the electronic State Revenue system administered by the Biller of the Directorate General of Taxes by implementing a Billing System. A billing System is an electronic payment method using a Billing Code.

Regulation of the Indonesian Director General of Taxes Number PER-26/PJ/2012, dated 5 December 2012, concerning Procedures for Receipt and Processing of Annual Tax Returns (SPT) as last amended into Regulation of the Director General of Taxes Number PER-02/PJ/2019 dated January 23 2019 in Article 1 point 8, specifies "e-Filing is a method of submitting Annual Tax Returns through certain channels determined by the Director General of Taxes". Furthermore, Article 1 point 9 of the PER-02/PJ/2019 stipulates that "e-Filing SPT is an SPT in the form of an electronic document submitted by a Taxpayer via e-Filing". The procedure for submitting SPT is regulated in Article 6 of the PER-02/PJ/2019, namely that "Submission of SPT by taxpayers as referred to in Article 3 paragraph (1) can be done through e-Filing, in a direct way, by post with proof delivery of letters, or through an expeditionary service company or courier service with proof of delivery of letters. Regulation of the Director General of Taxes Number PER-01/PJ/2014 dated 06 January 2014 governs the Procedures for Submission of Annual Tax Returns for Individual Taxpayers using Form 1770S or Form 1770SS via e-Filing via the Directorate General of Taxes website (www.pajak.go.id).

Harahap (2004) states that Taxpayer Awareness is the attitude of Taxpayers who

understand the purpose of paying taxes, the meaning of taxes for the state, and the functions of the taxes themselves. Taxpayer awareness is necessary for the self-assessment system as one of the forms of modernization taxation system that makes taxpayers voluntarily pay taxes (voluntary compliance). The problem is collection of taxes from the public is often constrained due to the lack of awareness of taxpayers (Lerche, 1980 in Jatmiko (2006). Some of the factors that influence the taxpayer's awareness of carrying out tax obligations include: a) knowledge and understanding of taxation; b) willingness to pay taxes; c) tax benefits; and d) optimistic attitude towards taxes.

III. METHOD

The quantitative descriptive research method was chosen for this study because it shows the results of an effort to collect quantitative data (for example surveys through interviews, distributing questionnaires, etc.) statistically according to the actual situation regarding taxpayer compliance at KPP Pratama Sumbawa Besar during the Covid-19 pandemic. According to Arikunto (2019), "descriptive research method is research that is intended to investigate the circumstances, conditions or other matters that have been mentioned, the results of which are presented in the form of a research report". The population of this study is all taxpayers registered at KPP Pratama Sumbawa Besar who were required to submit annual income tax returns in 2021 and submit or report using the e-Filing/e-Form facility with a total of 30,458 taxpayers. The sampling procedure from the population above uses non-probability sampling where the sample to be taken refers to the opinion of Solimun, Fernandes, and Nurjannah (2017) which suggests that for multivariate analysis, the sample size is between 100-200 with a minimum of 50. The number of samples is equal to 5 to 10 times the number of parameters in the research model. In this study, there are 23 indicators, so the minimum sample size was 5×23 equalling to 115 samples, or a maximum of 10×23 equalling 230 samples. This research uses two types of instruments, which are a non-test instrument (questionnaire) and a test instrument (true-false). According to Purwanto (2018), a questionnaire is a research instrument generally used for research with a quantitative approach which contains statements of attitudes, beliefs, behaviors, and characteristics of respondents to a research variable arranged

in such a way as to obtain information relevant to the research objectives and attain data with the highest possible validity and reliability. A test instrument is a tool used to measure the level of understanding and mastery of respondents to the material obtained to determine the knowledge level of respondents to the material. A test will contain questions that must be answered and solved by the individual being tested (testee), so it is called an achievement test (Rapono, Safrial, & Wijaya, 2019). There are two scales of measurement used, namely the Likert scale for the non-test instrument (questionnaire) and the Guttman scale for the test instrument (true-false). All statistical data processing calculations in this study used SPSS version 25 software. The data analysis method used to analyze the effect of implementing e-Billing, applying e-Filing/e-Form, imposing tax sanctions, knowledge of taxation, and awareness of taxpayers on taxpayer compliance is a descriptive method. According to Sugiono (2017), "This descriptive research method is conducted to determine the existence of independent variables, either only on one variable or more (stand-alone variables or independent variables) without making comparisons of the variables themselves and looking for relationships with other variables". Before carrying out statistical analysis to test the hypothesis, the following tests were carried out:

Research Instrument Testing

Instrument Validity Test

According to Sugiono (2017), validity is the degree of certainty between the data that occurs on the object and the data collected by the researcher. To determine the validity of the questionnaire, the researchers used the Product Moment Pearson Correlation formula. The standard value of validity is 0.3. If $r \geq 0.3$, the items are declared valid (Significant), while if $r < 0.3$, the items are declared invalid. An instrument is said to be valid when the statements or questions on the instrument can reveal something that is able to be measured by the questionnaire (Ghozali, 2018). The significance level of an item is 0.05, which means it is considered valid if it has a significant correlation with the total score. The basis for decision-making in this validity test is a comparison of the Sig. (2-tailed) with a Probability of 0,05 with the following conditions: first, if the Sig. (2-tailed) < 0.05 and the Pearson Correlation is positive, then the questionnaire items are valid; second, if the Sig. (2-tailed) < 0.05 and the Pearson

Correlation is negative, then the questionnaire items are invalid; the third is if the Sig. (2-tailed) > 0.05, then the questionnaire items are invalid.

Instrument Reliability Test

The reliability test was performed to determine how far the measurement result using the same objects will produce the same data (Sugiono, 2017). Instrument reliability was analyzed using the Alpha-Cronbach method (Cronbach, 1990 in Aritonang (2014). Cronbach's Alpha coefficient is the best reliability index regarding internal consistency and is very suitable for instruments that use several alternative responses as a Likert scale (Kline, 1993). The instrument minimum reliability coefficient, called adequate for research, is classified at an early stage if it reaches a magnitude of 0.7 or more (Nunnally, 1978).

Classic Assumption Test

Normality test

The normality test aims to test whether, in the regression model, the independent and dependent variables are normally distributed or not (Ghozali, 2018). The data normality test uses the One-Sample Kolmogorov Smirnov test with the provision that if the probability level of the significance value is above 5% or 0.05, it means the independent and dependent variables are normally distributed. When the significance value is lower than 5% or 0.05, the data does not have a normal distribution.

Multicollinearity Test

According to Ghozali (2018), the data multicollinearity test aims to find out whether in the regression model, there is a correlation between the independent variables. The result that there is or there is not multicollinearity in the regression model can be obtained from the tolerance value and the Variance Inflation Factor (VIF) value. Tolerance value (TOL), which measures the variability of the selected independent variable, cannot be explained by other independent variables in the multicollinearity test. The condition is that if the VIF is = 1/tolerance, it indicates that there is high collinearity. The limit value used for the tolerance value is 0.10, and the VIF value is above 10.

Heteroscedasticity Test

The heteroscedasticity test aims to test out whether, in a regression model, there is an inequality of variance from the residual of one observation to another (Ghozali, 2018). Testing whether heteroscedasticity occurs or

not, is seen from the value of the Spearman Rank correlation coefficient between each independent variable and the confounding variable. If the probability value (sig) is > 0.05, then there is no heteroscedasticity (Ghozali, 2018).

Subsequent to the two types of testing above, statistical analysis to test the research hypothesis was conducted, which covers the following:

Multiple Linear Regression Analysis

Partial Significance Test (Significance Value (Sig.) and t-test)

Determination Test (r^2) Tax Identification Number

F Test (Feasibility Test)

IV. RESULTS AND DISCUSSION

Characteristics of Respondents

The research was conducted on taxpayers (entity and individual) who had submitted annual income tax returns for the 2021-year tax using the e-Filing/e-Form facility, with a total of 230 sample respondents. The questionnaire was distributed to the sample of respondents in a Google Form, the link of which was distributed to each respondent. Responses to the questionnaire were returned directly to the researchers when the 230 respondents had answered the questionnaire. Thus, the response rate is 100% percent.

In this study, the characteristics or criteria of the selected respondents include gender, formal education, tax education, ownership of a tax consultant certificate, line of business or occupation, Tax Identification Number (*NPWP*), how to obtain a Tax Identification Number (*NPWP*), inauguration as a Taxable employer (PKP), method of measuring PKP, and executor of tax rights and obligations of taxpayers.

Instrument Testing of the First 30 Samples

Before the questionnaire was distributed to 230 sample respondents, the validity and reliability test of the instrument was first carried out on 30 sample respondents to test whether the statements given were valid and reliable or not when distributed to all sample respondents.

Instrument Validity Test

To verify the validity of the questionnaire, the researchers tested the responses of the first 30 samples of respondents to each statement item. Statements used to measure independent

variables include e-Billing Systems, e-Filing/e-Form Applications, Tax Sanctions, and Taxpayer Awareness, as well as the dependent variable Taxpayer Compliance. All of these items have a validity coefficient value with distribution, the Pearson Correlation is positive with a value greater than 0.30 or Sig. (2-tailed) with a value smaller than 0.05. Therefore, based on the results of the validity test, each statement item used to measure the variables is declared valid and eligible for further research. The independent variable in the form of Tax Knowledge (TK) was not tested because it only has two categories of answers, namely True and False.

Instrument Reliability Test

The magnitude of the alpha coefficient obtained, including other reliability coefficients, is equal to the magnitude of the correlation coefficient that moves between -1 to +1 and is interpreted in the same way as the interpretation of the correlation coefficient. The respondents' responses to each statement item are as shown that in all variables (e-Billing System, e-Filing/e-Form Application, Tax Sanctions, Taxpayer Awareness, and Taxpayer Compliance) studied, the value obtained reliability coefficient of them have a reliability coefficient value greater than 0.7 so that the measuring instrument used is declared reliable. The Tax Knowledge variable is untestable because it only has two categories of answers, namely True and False.

Based on the results of the validity and reliability tests, all statements used for each variable, represented by 30 out of 230 sample respondents, are capable of measuring what is to be measured and their validity and feasibility have been tested so that all statements are fit to be used as a tool. measure research.

Variable Description

Implementation of the e-Billing System (X₁)

The e-Billing System/Tax Billing System is the application of a web-based electronic tax payment method that accesses an internet network managed by the DGT as a Biller by issuing a billing code. There are ten statements proposed for this variable. Respondents' responses to each statement item regarding the implementation of the e-Billing System are in the "very high" category with an average score of 4.8376. Taxpayers understand the benefits, purposes, and procedures of e-Billing and implement them because it is considered easier to carry out tax obligations, especially paying taxes.

Implementation of E-filing/E-form (X₂)

According to PER-26/PJ/2012, e-filing is a method of submitting an Annual Income Tax Return (SPT) through a certainty channel determined by the DGT, DGT website channels, electronic SPT distributor pages, digital voice channels designated by DGT for certain Taxpayers, data communication networks connected specifically between the DGT and the Taxpayer, and other channels determined by the DGT. A period of 24 hours a day and 7 days a week with the standard Western Indonesian Time (WIB) has provided for Taxpayers to submit SPT through the e-Filing/e-Form channel. There are 13 statement items proposed for this variable. Respondents' responses to each statement item regarding the e-Filing/e-Form applications are in the "very high" category with an average score of 4.8320. According to taxpayers, the e-Filing/e-Form Application contains accurate information and reliability, thereby reducing errors in filling out the Annual Income Tax Return, facilitating the implementation of tax obligations, and guaranteeing the security and confidentiality of taxpayer data.

Imposition of Tax Sanctions (X₃)

Tax Sanctions are regulated in Indonesia's Tax General Provisions Law (UU KUP) and are divided into two types, that is to say, administrative sanctions and criminal sanctions. Administrative sanctions are distinguished in three forms – fines, interest and increases. Meanwhile, criminal sanctions are distinguished in three forms – fines, confinement, and imprisonment. There are 6 statement items proposed for this variable. Respondents' responses to each of the statement items on the imposition of tax sanctions are in the "very high" category with an average score of 4.8290. Taxpayers know and understand the types of tax sanctions as stipulated in tax laws and regulations so that taxpayers become more disciplined in carrying out tax obligations and avoid behavior that results in the imposition of tax sanctions.

Tax Knowledge of Taxpayers (X₄)

Tax laws and policy provisions that need to be understood by taxpayers to measure taxation knowledge of taxpayers, among others are UU KUP, UU PPh, PMK-18/PMK.03/2021), and SE-33/PJ/2020. There are 9 question items proposed for this variable with two alternative answers, "True" and "False". The respondent's opinion of each question item cannot be tested using a Likert scale because there are only alternative

answers, True and False. However, from the response of each respondent, it can be concluded that the Taxpayer has adequate knowledge of taxation with evidence that the correctness level reaches 0.9532 (almost 100% of the correct answers). It is related to the formal educational background of the respondents, where the lowest is senior high school/equivalent, the highest is Strata 2 (graduate), and the most education is Strata 1 (undergraduate).

Taxpayer Awareness (X5)

Harahap (2004) states that Taxpayer Awareness is the attitude of Taxpayers who understand the purpose of paying taxes, the meaning of taxes for the state, and the functions of the taxes themselves. Taxpayer awareness is necessary for the self-assessment system as one of the forms of modernization taxation system that makes taxpayers voluntarily pay taxes (voluntary compliance). There are 7 statement items proposed for this variable. Respondents' responses to each item of the Taxpayer Awareness statement are in the "very high" category with an average score of 4.9149, which means taxpayers have a high awareness of tax rights and obligations implemented, the importance of taxes for the state, the use of taxes, as well as the consequences of the actions of taxpayers that borne if they commit acts of violation of tax rules.

Taxpayer Compliance (Y)

Based on the Indonesian SE-05/PJ/2022 item 4, letter a, subsection 3), formal compliance of two of them is related to the timeliness of tax payment and the Tax Report, which includes the Annual Income Tax Return. The percentage of compliance rate for submitting Annual Income Tax Returns for Corporate and Individual Taxpayers was targeted at 100% in 2022. There are 7 statement items proposed for this variable. The respondents' responses to each item of the Taxpayer Compliance statement are in the "very high" category with an average score of 4.9171, which means the taxpayers have high compliance carrying out tax rights and obligations based on applicable laws and regulations.

Statistical Test Results

Instrument Testing

Instrument Validity Test

Responses of 230 sample respondents to all statements used to measure the validity of the independent variables consisting of the e-

Billing System, e-Filing/e-Form Application, Tax Sanctions, and Taxpayer Awareness, as well as the dependent variable Taxpayer Compliance has a validity coefficient value with the Pearson Correlation value of positive which is greater than 0.30 or Sig. (2-tailed) which is smaller than 0.05 according to the description in subsection Instrument Reliability Test under The Characteristics of Respondents in the previous section. Therefore, each statement item used to measure variables is declared valid and eligible for further research.

Instrument Reliability Test

The responses of 230 samples of respondents to all statements used to measure the reliability of the variables studied have a reliability coefficient with a value greater than 0.7, so the measuring instrument is declared reliable according to the description in the subsection Instrument Reliability Test under the Characteristics of Respondents in the previous section. All statements used for each variable can measure what is to be measured and have been tested for validity and feasibility so that all of these questions are eligible for use as research measuring tool

Classic assumption test

Normality test

Based on the results of data processing presented in Table 1, it is known that the probability level of the significance value or Asymp. Sig. (2-tailed) 0.066 is greater than 0.05.

Table 1. One-Sample Kolmogorov-Smirnov

		Unstandardized Residual
N		230
Normal Parameters	Mean	0.0000000
	Std. Deviation	0.06854797
Most Extreme Differences	Absolute	0.337
	Positive	0.263
	Negative	-0.337
Test Statistic		0.337
Asymp. Sig. (2-tailed)		0.066

Table 1 shows that the results of the normality test in the regression model, the dependent and the independent variables are normally distributed so that the regression model is appropriate and feasible to use to predict.

Multicollinearity Test

The multicollinearity test shows the tolerance and VIF values as shown in Table 2.

Table 2. Research Variable Multicollinearity Test Results

Model	Collinearity Statistics	
	Tolerance	VIF
SeB	0.106	9.397
AeF	0.150	6.666
SP	0.172	5.816
PP	0.966	1.035
KsWP	0.549	1.820

The tolerance value is above 0.10, or the VIF value is below 10 for all independent variables. This means the data do not exist or are free from multicollinearity. An independent variable cannot be explained by other independent variables as well and there is no linear relationship between the independent variables, which is influenced by the dependent variable.

Heteroscedasticity Test

In the regression model, there is an inequality of variance from the residual of one observation to another. There is a different variant called heteroscedasticity. The results of data processing from the research are shown in Table 3.

Table 3. Research Variable Heteroscedasticity Test Results

Model	Sig.
SeB	0.864
AeF	0.863
SP	0.902
PP	0.867
KsWP	0.755

The probability of significance (sig. value) for each variant is greater than 0.05 or equal to 5%. Therefore, all independent variables are declared to contain no heteroscedasticity.

Multiple Linear Regression Analysis

The results of the study were analyzed using the method of regression analysis using the SPSS 25 program with a multiple regression technique (multiple linear). The way the regression function is formulated by the resulting test is shown in Table 4.

Table 4. Multiple Linear Regression Test Results (Regression Coefficient, t-count, and Significance Value) Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	0.122	0.131		0.933	0.352
SeB	0.123	0.041	0.156	3.003	0.003
AeF	0.112	0.045	0.151	2.486	0.014
SP	0.065	0.030	0.090	2.199	0.029
PP	0.234	0.094	0.043	2.499	0.013
KsWP	0.943	0.024	0.903	39.533	0.000

a. Dependent Variable: KWP (Kepatuhan Wajib Pajak)

From the Unstandardized Coefficients column, sub-column B above, the following function is formulated for linear regress:

$$TC = 0.122 + 0.123SeB + 0.112AeF + 0.065SP + 0.234PP + 0.943KsWP$$

When described, the linear function above can be interpreted as a constant of 0.122 if each independent variable consisting of the application of e-Billing, application of e-Filing/e-Form, imposition of Tax Sanctions, Tax Knowledge, and Taxpayer Awareness has a value of 0, then the Taxpayer Compliance of KPP Pratama Sumbawa Besar is worth 0.122.

The regression coefficient for applying e-billing (b1) has a 0.123 and positive value, which means the effect of implementing e-billing on Taxpayer Compliance is 0.123. The higher the regression coefficient for e-billing, the higher the Taxpayer Compliance with KPP Pratama Sumbawa Besar will be, and vice versa. The regression coefficient of applying e-Filing/e-Form (b2) has a 0.112 and positive value, which means the effect of implementing e-Filing/e-Form on Taxpayer Compliance is 0.112. The higher the regression coefficient for applying e-Filing/e-Form, the higher the Taxpayer Compliance with KPP Pratama Sumbawa Besar will be, and vice versa. The regression coefficient of the imposition of Tax Sanctions (b3) has a 0.065 and positive value, which means the effect of the imposition of Tax Sanctions on Taxpayer Compliance is 0.065. The higher the regression coefficient of the imposition of Tax Sanctions, the higher the Taxpayer Compliance with KPP Pratama Sumbawa Besar will be, and vice versa. The regression coefficient of Tax Knowledge (b4) has a value of 0.234 and a positive value. It means the effect of Tax Knowledge on Taxpayer Compliance is 0.234. The higher the regression coefficient of Tax Knowledge, the higher the Taxpayer Compliance with KPP Pratama Sumbawa Besar will be, and vice versa. The regression coefficient of Taxpayer Awareness (b5) has a value of 0.943 and a positive value. It means the effect of Taxpayer Awareness on Taxpayer Compliance is 0.943. The higher the regression coefficient of Taxpayer Awareness, the higher the Taxpayer Compliance with KPP Pratama Sumbawa Besar will be, and vice versa.

Partial Significance Test (Significance Value (Sig.) or t-test

To see how the partial influence of the e-billing System variables, e-Filing/e-Form Application, Tax Sanctions, Tax Knowledge, and Taxpayer Awareness on Taxpayer

Compliance of Pajak KPP Pratama Sumbawa Besar is, the significance value (Sig) is used as a reference or basis for decision making. Based on Table 3.12. column Sig. above, the results of hypothesis testing are described as follows.

Hypothesis Testing 1

The first hypothesis (H1), the application of e-Billing has a positive effect on Taxpayer compliance with KPP Pratama Sumbawa Besar in terms of fulfillment of payment obligations tested by the Partial Significance Test, which produces a significance value (Sig.) less than 0.05 (5%), namely 0.003. Therefore, the application of e-billing has a positive and significant effect on the Taxpayer Compliance of KPP Pratama Sumbawa Besar. The higher the application of e-Billing, the higher the Taxpayer Compliance of KPP Pratama Sumbawa Besar will be, so that the first hypothesis (H1) can be accepted.

Hypothesis Testing 2

The second hypothesis (H2), the application of e-Filing/e-Form has a positive effect on Taxpayer compliance with KPP Pratama Sumbawa Besar in terms of fulfilling the obligation to submit Annual Income Tax Returns tested with the Partial Significance Test, produces a significant value (Sig.) less than 0.05 (5%), that is 0.014. Therefore, the application of e-Filing/e-Form has a positive and significant effect on the Taxpayer Compliance of KPP Pratama Sumbawa Besar. The higher the application of e-Filing/e-Form, the higher the Taxpayer Compliance of KPP Pratama Sumbawa Besar will be, so that the second hypothesis (H2) can be accepted.

Hypothesis Testing 3

The third hypothesis (H3), the imposition of tax sanctions has a positive effect on Taxpayer Compliance with KPP Pratama Sumbawa Besar tested with the Partial Significance Test, produces a significance value (Sig.) less than 0.05 (5%), that is 0.029. Therefore, the imposition of tax sanctions has a positive and significant effect on the Taxpayer's Compliance with the KPP Pratama Sumbawa Besar. The higher the implementation of the imposition of tax sanctions, the higher the Taxpayer Compliance of KPP Pratama Sumbawa Besar will be, so that the third hypothesis (H3) can be accepted.

Hypothesis Testing 4

The fourth hypothesis (H4), the taxation knowledge of taxpayers has a positive effect on the Taxpayer compliance of KPP Pratama Sumbawa Besar tested with the Partial

Significance Test produces a significance value (Sig.) less than 0.05 (5%), that is 0.013. Therefore, the knowledge of taxation has a positive and significant effect on the Taxpayer Compliance of KPP Pratama Sumbawa Besar. The higher the application of Tax Knowledge, the higher the Taxpayer Compliance of KPP Pratama Sumbawa Besar will be, so that the fourth hypothesis (H4) can be accepted.

Hypothesis Testing 5

The fifth hypothesis (H5), Taxpayer awareness has a positive effect on the Taxpayer compliance of KPP Pratama Sumbawa Besar tested with the Partial Significance Test produces a significance value (Sig.) of less than 0.05 (5%), that is 0.000. Therefore, Taxpayer awareness has a positive and significant effect on the Taxpayer Compliance of KPP Pratama Sumbawa Besar. The higher the implementation of Taxpayer Awareness, the higher the Taxpayer Compliance of KPP Pratama Sumbawa Besar so that the fifth hypothesis (H5) can be accepted.

Determination Test (r2)

Analysis of the coefficient of determination (r2) in multiple regression analysis used to find out the percentage of contributions influences the independent variables X1 (e-Billing), X2 (e-Filing/e-Form), X3 (Tax Sanctions), X4 (Tax Knowledge), and X5 (Taxpayer Awareness) simultaneously on the dependent variable Y (Taxpayer Compliance). The rest has been explained by other variables outside the model in this study. The results of the simultaneous determination test (r2) using SPSS as in Table 5.

Table 5. Determination Coefficient Test Results
Summary Models

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.967 ^a	0.936	0.934	0.06931
a. Predictors: (Constant), KsWP, PP, SeB, SP, AeF				
b. Dependent Variable: KWP				

Table 5 shows that the adjusted R-square value of 0.934 (93.4%) is between $0 \leq Kd \leq 1$. It means the ability of the independent variables in this study affected the dependent variable by 93.4%, while the remaining 6.6% (1-0.934) was explained by variables other than the independent variables in the study.

F Test (Feasibility Test)

This test (Test F) was carried out to see what is the effect of the independent variables X1 (e-Billing), X2 (e-Filing/e-Form), X3 (Tax Sanctions), X4 (Tax Knowledge), and X5

(Taxpayer Awareness) to the dependent variable Y (KPP Pratama Sumbawa Besar Taxpayer Compliance) simultaneity. The results of simultaneous testing (Test F) with SPSS are shown in Table 6.

Table 6. F Test Results (Feasibility Test)

ANOVAa

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	15,698	5	3,140	653,581	0,000 ^b
Residual	1,076	224	0,005		
Total	16,774	229			

a. Dependent Variable: KWP
 b. Predictors: (Constant), KsWP, PP, SeB, SP, AeF

From the table above, the calculated F value is equal to 653.581, and a significance value of 0.000 means less than 0.05. Therefore, this multiple regression model is feasible to use, and the independent variables (e-billing, e-Filing/e-Form, Tax Sanctions, Tax Knowledge, and Taxpayer Awareness) have a simultaneous effect on the dependent variable (Taxpayer Compliance of KPP Pratama Sumbawa Besar).

Discussion

The Effect of Implementing e-Billing on Taxpayer Compliance

The regression coefficient for applying e-billing (b1) has a value of 0.123 and is of positive value, which means the effect of implementing e-billing on Taxpayer Compliance is 0.123. The higher the regression coefficient for e-billing, the higher the Taxpayer Compliance with KPP Pratama Sumbawa Besar will be, and vice versa. The Partial Significance Test produces a significance value (Sig.) of less than 0.05 (5%), which is 0.003. Therefore, e-billing has a positive and significant effect on the Taxpayer Compliance of KPP Pratama Sumbawa Besar. The higher the number of taxpayers who apply e-billing in carrying out tax obligations, the higher the KPP Pratama Sumbawa Besar Taxpayer Compliance will be. This implies that the Taxpayer Compliance of KPP Pratama Sumbawa Besar is achievable by implementing e-billing in fulfilling tax obligations.

Respondents have a perception of the “very high” category with an average score of 4.8376. It means Taxpayers at KPP Pratama Sumbawa Besar have an understanding of the ease of implementing the e-billing system, the benefits, objectives, and procedures for implementing e-billing, started implementing the e-billing system in the process of paying taxes, and that it helped to reduce direct individual interaction during the Covid-19

pandemic.

This research is in line with the one conducted by Sari and Widyawati (2019). The results of the past study showed that the e-billing system implementation affected taxpayer compliance positively and significantly. The results of other studies were the e-billing system had a positive and significant influence on taxpayer compliance (Pradnyana & Prena, 2019). Using an e-billing system, taxpayer who faced problems that they paid taxes due to limited facilities could make tax payments or deposits easily and quickly so that taxpayer compliance was achievable.

The Effect of Implementing e-Filing/e-Forms on Taxpayer Compliance

The regression coefficient of applying e-Filing/e-Form (b2) is 0.112 and is of positive value, which means the effect of implementing e-Filing/e-Form on Taxpayer Compliance is 0.112. The higher the regression coefficient for applying e-Filing/e-Form, the higher the Taxpayer Compliance of KPP Pratama Sumbawa Besar will be, and vice versa. The Partial Significance Test yields a significance value (Sig.) smaller than 0.05 (5%), namely 0.014. Therefore, e-Filing/e-Form has a positive and significant effect on the Taxpayer Compliance of KPP Pratama Sumbawa Besar. The higher the application of e-Filing/e-Form, the higher the Taxpayer Compliance of KPP Pratama Sumbawa Besar will be. It means Taxpayer Compliance with KPP Pratama Sumbawa Besar is achievable by implementing e-Filing/e-Form in fulfilling tax obligations.

Respondents have a perception of the “very high” category with an average score of 4.8320. It means Taxpayers at KPP Pratama Sumbawa Besar used the e-Filing/e-Form application as a tool in submitting or reporting their Annual Income Tax Returns since the application contains accurate information in it, is reliable to reduce errors, is easy to learn and understand, submission of Annual Income Tax Returns can be done independently anytime and anywhere without the need for direct contact with other parties, trusted from the risk of being misused by outsiders (hackers) and insiders (tax officials), anticipating data corruption, and satisfying the user. Therefore, the e-Filing/e-Form application is very suitable to be applied during the Covid-19 pandemic period that requires health protocols and taxpayers could continue to use it.

The research is in line with the one conducted by Solikah and Kusumaningtyas

(2017). They concluded that e-filing affected taxpayer compliance significantly in submitting Annual Tax Returns at KPP Pratama Kediri. Support for the research results of the said past research is provided by Pradnyana and Prena (2019), who concluded that e-filing had a positive and significant influence on the use of taxpayer compliance. By using this e-Filing/e-Form system, Taxpayers who face problems in reporting due to the long distance of the domicile of the Taxpayer from the Tax Office or KPP and limited tax payment and reporting support facilities available for Taxpayer could fulfill tax obligations in reporting Annual Tax Income Returns then taxpayer compliance is achieved.

Effect of Imposition of Tax Sanctions on Taxpayer Compliance

The regression coefficient of the imposition of Tax Sanctions (b3) has a value of 0.065 and is of positive value, which means the effect of the imposition of tax sanctions on Taxpayer Compliance is 0.065. The higher the regression coefficient of the imposition of Tax Sanctions, the higher the Taxpayer Compliance of KPP Pratama Sumbawa Besar will be, and vice versa. The Partial Significance Test yields a significance value (Sig.) less than 0.05 (5%), which is 0.029. Therefore, the imposition of tax sanctions has a positive and significant effect on the Taxpayer Compliance of KPP Pratama Sumbawa Besar. The higher the number of impositions of tax sanctions, the higher the Taxpayer Compliance of KPP Pratama Sumbawa Besar will be. It means the Taxpayer Compliance of KPP Pratama Sumbawa Besar could be achieved by imposing tax sanctions on Taxpayers who did not fulfil their tax obligations based on applicable laws and regulations.

Respondents have a perception of the "very high" category with an average score of 4.8290. It means Taxpayers know and understand the types of tax sanctions as stipulated in applicable laws and regulations in Indonesia. They realize that if they do not fulfill their tax obligations, tax sanctions could be imposed based on the applicable laws and regulations. The imposition of tax sanctions aims to maintain the discipline of taxpayers in fulfilling tax obligations to avoid state losses and provide tax education, and the important thing is that Tax Sanctions foster awareness of taxpayers in fulfilling tax obligations on time and avoiding behavior that could impose tax sanctions.

This research is in line with the one conducted by Latifah (2013). She concluded that tax sanctions had a positive effect on taxpayer compliance. Several research results fully support Latifah's research conclusions, such as Rusli and Hadiprajitno (2014); Brata, Yuningsih, and Kesuma (2017); Siregar (2017); Harefa (2019); and Dewi, Widyasari, and Nataherwin (2020), who concluded that tax sanctions were proven to have a positive and significant effect on taxpayer compliance. The imposition of tax sanctions, both administrative and criminal sanctions, could cause material and moral losses for taxpayers. Material losses cause additional expenses or costs for the Taxpayers as they cannot allocate their money to finance the business activities. Likewise, moral losses cause the reputation of the taxpayer's business to be tarnished, resulting in a decrease in their business performance.

The Effect of Tax Knowledge on Taxpayer Compliance

The regression coefficient of Tax Knowledge (b4) has a value of 0.234 and is of positive value. It means the effect of Tax Knowledge on Taxpayer Compliance is 0.234. The higher the regression coefficient of Tax Knowledge, the higher the Taxpayer Compliance with KPP Pratama Sumbawa Besar will be, and vice versa. The Partial Significance Test yields a significance value (Sig.) less than 0.05 (5%), namely 0.013. Therefore, Tax Knowledge has a positive and significant effect on the Taxpayer Compliance of KPP Pratama Sumbawa Besar. The higher the Tax Knowledge, the higher the Taxpayer Compliance of KPP Pratama Sumbawa Besar will be. It means Taxpayer Compliance of KPP Pratama Sumbawa Besar can be achieved through Tax Knowledge.

From the respondents' responses, the researchers perceive the taxpayers have sufficient knowledge of taxation with evidence that the correct level of the questionnaire answers reaches 0.9532 (almost 100%), with Senior high school/equivalent as the lowest educational background of the respondents and master's degree as the highest, and the most are those with undergraduate education. Taxpayers know about tax laws, tax functions for the state, tax payment system policies, and the Annual Income Tax Return report. It is the fact that taxpayers make tax payments online through a combination of e-billing and ATM/Internet Banking/Mobile Banking, as well as reporting Annual Income Tax Return via e-Filing/e-Form during the COVID-19 pandemic

to prevent the spread of the COVID-19 virus from direct person-to-person interaction.

This research is in line with those conducted by Rusli and Hadiprajitno (2014); Andriani and Herianti (2015); Sari and Fidiana (2017); Fitria (2017); Harefa (2019); and Salsabila, Junaid, and Nurfadila (2021), which found that knowledge and understanding of tax regulations were proven to have a positive and significant effect on taxpayer compliance.

Effect of Taxpayer Awareness on Taxpayer Compliance

The regression coefficient of Taxpayer Awareness (b5) has a value of 0.943 and is of positive value. It means the effect of Taxpayer Awareness on Taxpayer Compliance is 0.943. The higher the regression coefficient of Taxpayer Awareness, the higher the Taxpayer Compliance of KPP Pratama Sumbawa Besar will be, and vice versa. The Partial Significance Test yields a significance value (Sig.) less than 0.05 (5%), namely 0.000. Therefore, Taxpayer Awareness affects positively and significantly the Taxpayer Compliance at KPP Pratama Sumbawa Besar. The higher the Taxpayer Awareness, the higher the Taxpayer Compliance with KPP Pratama Sumbawa Besar will be. It means Taxpayer Compliance with KPP Pratama Sumbawa Besar can be achieved by the awareness of the Taxpayer.

Respondents have a perception of the "very high" category with an average score of 4.9149. The taxpayers realized that if they were delaying or not paying, calculating, and reporting their taxes with improper nominal, there would be harm to the state tax revenues. They understood the use of taxes paid to the state in financing state development. They realized that paying taxes was a form of the taxpayer's devotion to the state voluntarily based on the applicable laws and regulations, even though the state did not provide direct returns to the taxpayer.

This research is in line with those conducted by Rusli and Hadiprajitno (2014); Tahar and Rachman (2014); Andinata (2015); Brata, Yuningsih, and Kesuma (2017); Siregar (2017); Fitria (2017); as well as Harefa (2019) which found that awareness was proven to have a positive and significant effect on Taxpayer compliance.

V. CONCLUSION

Based on the results of the research and discussion, it can be drawn some conclusions. First, the application of e-billing

has a positive and significant effect on Taxpayer Compliance at KPP Pratama Sumbawa Besar; second, the application of e-Filing/e-Form has a positive and significant influence on Taxpayer Compliance at the KPP Pratama Sumbawa Besar; third, imposition of Tax Sanctions has a positive and significant effect on Taxpayer Compliance at the Besar KPP Pratama Sumbawa Besar; fourth, Tax Knowledge has a positive and significant influence on Taxpayer Compliance at the Besar KPP Pratama Sumbawa Besar; and fifth, Taxpayer Awareness has a positive and significant effect on Taxpayer Compliance at the KPP Pratama Sumbawa Besar. The higher the application of e-Billing, the application of e-Filing/e-Form, the imposition of Tax Sanctions, the level of Tax Knowledge, and the level of Taxpayer Awareness, the higher the Taxpayer Compliance of KPP Pratama Sumbawa Besar will be, and vice versa.

Limitations of this study are: First, research respondents are limited to samples with the criteria of Taxpayers registered at KPP Pratama Sumbawa Besar who have submitted their Annual Income Tax Returns for the 2021 Year Tax using the e-Filing/e-Form. This research is likely to show different results when applied to Taxpayers who registered at other Tax Office and other DGT Regional Offices with different characteristics, regions, and number of samples; second, this study does not use a moderating or intervening variable approach; and third, dissemination and collection of questionnaires encountered difficulties because several respondents could not be contacted directly by the researchers.

There are several recommendations to offer from this study. They are:

DGT should always provide or expand education regarding taxation and management of state finances, provide the best service for the community in general and Taxpayers in particular, and build more intensive collaboration with third parties who provide supporting facilities in conveying programs or policies from the DGT to the public, for example, internet provider companies, transportation companies, and influencers;

Taxpayers or the public should always find out about the development of tax regulations, visit the nearest tax office to obtain information and consult with tax officers, always find out updates in information technology that can currently be used, carry out tax obligations in accordance with applicable rules and regulations and be

cooperative whenever there is supervisory actions or tax law enforcement or tax collection conducted, demonstrate honesty in carrying out tax obligations;

Academics should be an extension of DGT in providing education to taxpayers or the public, for example through a social service program owned by a tertiary institution, establishing tax centers on campuses that have entered into MoUs and/or cooperation agreements with DGT, providing opportunities internships in tax offices for school students or university students so that they can observe and carry out direct practice related to tax knowledge that has been obtained at school or college, tax inclusion programs, and support for DGT in preparing tax-aware young people from school or undergraduate level age.

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