

The Effect of Tax Awareness, Taxation Sanctions, and Application of E-Filing Systems In Compliance With Personal Taxpayer Obligations

Ni Putu Indriyani Permata Indah¹, Putu Ery Setiawan²

Faculty of Economics and Business, Udayana University (Unud), Bali, Indonesia

ABSTRACT : Compliance Reporting of Individual Taxpayers has improved, but there are still taxpayers who are not compliant in fulfilling their tax obligations. This study aims to obtain empirical evidence of the effect of awareness of taxpayers, tax sanctions, and the application of e-filing systems on compliance with reporting of individual taxpayers. This research is a quantitative research in the form of associative. The number of samples used in this study are 400 respondents of 76,543 populations of individual taxpayers at the Pratama Tax Service, East Denpasar in 2017. The method of determining the sample used was non-probability sampling using purposive sampling technique. Data collected by questionnaire technique. The data analysis technique used is multiple linear regression test. Based on the results of an analysis of taxpayer awareness, tax sanctions and the adoption of an e-filing system have a positive and significant effect on the compliance of individual taxpayer reporting

KEYWORDS : *Taxpayer Awareness, Tax Sanctions, E-filing System Implementation, Personal Taxpayer Reporting compliance*

I. INTRODUCTION AND LITERATURE REVIEW

Tax is a source of state revenue as well as a potential sector in the framework of the success of national development. The funds needed by the government will increase along with the increasing development needs. Tax is a very important source for the development of the country because it has a large contribution, with the awareness of the public to obey paying taxes will have an impact on the progress of the nation. The role of taxes in financing national development becomes more apparent through correct tax payments by all levels of society. Tax payments made are to improve the lives of future generations. The progress of a nation is largely determined by the awareness of understanding and paying taxes properly. Tax as the largest contributor to state revenue has a very large impact on the continuity of state development, even though there are other sectors that also contribute to state revenue. There are two main functions of the tax, namely the budget or budget function and the regulating or regularend function. The function of the budget that is the tax serves as one source of funds for the government to finance its expenditure, and the function of regulating or regularend is the tax as a tool to regulate or implement government policies in the social and economic fields. There are two functions of the tax, namely the function of the budget or budget as a source of funds to finance government spending and the function of regulating or regularend as a tool to regulate government policy in the social and economic fields.

Indonesia's tax revenue in 2018 will reach 85.4 percent. This shows that tax revenue is domestic revenue which has a significant contribution in national development and state financing. Given the important role of taxes as a means to finance various types of state expenditure, the government in this case the Directorate General of Taxation continues to strive to optimize tax revenue. Revenue from the tax sector will increase if supported by taxpayer compliance. The concept of taxpayer compliance is defined as a positive attitude arising from within an individual towards his willingness to pay taxes (Pertiwi, 2017). Taxpayer compliance refers to the fulfillment of tax obligations as determined by the law carried out by taxpayers in the context of contributing to the country which is expected to be voluntarily fulfilled (Serem et al., 2017)

Revenue from the tax sector can be achieved maximally if supported by high taxpayer compliance. Taxpayer compliance to meet its tax obligations needs to be improved in order to create the desired tax target. Factors that influence a country's tax revenue include the level of taxpayer compliance in that country. Public awareness and compliance with tax regulations will certainly have an impact on increasing state tax

revenues. Asrinanda (2018) outlines taxpayers are willing to pay taxes because they feel that they are not disadvantaged by the tax collection that is carried out. According to Subadriyah & Aliyah (2018) the level of compliance of individual taxpayers (WPOP) to fulfill tax payment obligations in Indonesia is still quite low. The low tax payment is an obstacle that can hamper the effectiveness of tax collection. Taxpayer awareness is a condition where taxpayers know, understand and carry out their tax obligations properly and voluntarily. Someone only knows and does not understand and does not implement the provisions (tax law) means that the person's legal awareness is still low. The public (taxpayers) must be able to recognize, respect and obey the applicable tax regulations to realize tax awareness and care.

Tax revenue receipts in order to be able to take place maximally certainly requires public awareness to comply with applicable tax obligations. The issue of tax compliance has become an important issue in Indonesia because if taxpayers are not compliant, it can lead to the desire to take action to avoid, avoid and neglect tax which will ultimately harm the country, namely reduced tax revenue. In line with Yasa & Jati (2017) and Nurkhin et al. (2018) found similar evidence that taxpayer awareness has a positive effect on taxpayer compliance.

Pratama Tax Service in East Denpasar is chosen as the location of the study because in the vulnerable period of 5 years the level of reporting compliance for WPOP experienced fluctuations such instability was the reason researchers conducted research on the factors that caused this. The percentage of compliance reporting of individual taxpayers who are in the Pratama Tax Service environment has fluctuated during the last 5 years. The percentage of reporting compliance in 2013 amounted to 50.58 percent, increasing to 55.61 percent in 2014. However, in 2015 it decreased to 54.20 percent. Then in 2016 it increased again to 57.54 percent but in 2017 it decreased to 50.49 percent. One factor in reducing the reporting compliance is the lack of awareness of taxpayers themselves and lack of tax law enforcement in Indonesia.

The number of WPOPs that are not effective in the Pratama Tax Service in the last 5 years tends to increase. Ineffective WPOP in 2013 amounted to 19,512, in 2014 ineffective WPOP increased by 19,521 and the number of ineffective WPOP increased again in 2015 amounted to 19,528. In 2016 WPOP ineffective decreased by 19,494 and again increased in 2017 by 19,530. The factor that makes WPOP ineffective is the principle of taxation, namely that the results of the tax collection are not directly enjoyed by the taxpayer. High and low intention of taxpayers in complying with tax obligations are influenced by several factors. According to attribution theory, there are internal and external factors that can affect the compliance of individual taxpayer reporting. One internal factor is the awareness of taxpayers, understanding of taxes and the seriousness of taxpayers to report and pay tax obligations can reflect the level of taxpayer awareness. Increasing taxpayer knowledge about taxation through education will have a positive impact on awareness of taxpayer reporting (Mukhlis et al. 2015)

External factors that also affect taxpayer reporting compliance are tax sanctions and the adoption of an e-filing system. So far tax sanctions have been used to increase taxpayer compliance with paying taxes. Sanctions can be said to be a punishment for someone who violates an established order. These sanctions are needed to reduce the number of violations of laws and regulations (Prena et al. 2019). Tax penalties are guarantees that taxpayers always comply with tax legislation. If taxpayers are not compliant in tax reporting, tax sanctions will await taxpayers who violate and will be subject to administrative sanctions, this is a legal consequence for what they do.

Tax penalties are penalties imposed on taxpayers who violate or do not pay taxes. Tax sanctions obtained by a taxpayer who violates the form of administrative sanctions by paying interest or penalties and criminal sanctions. This application certainly aims to reduce the level of violations committed by taxpayers so that they are deterrent and want to comply with all tax norms so as to create taxpayer compliance in meeting their tax obligations. Taxpayers are believed to be obedient to pay if the tax sanctions applied have more detrimental effects. Based on this it can be said that tax sanctions will have an impact on the level of tax compliance.

Yasa & Jati (2017) said that in fact no action is needed, if only with fear and the threat of punishment (sanctions and penalties) taxpayers have already fulfilled their tax obligations. This feeling of fear is effective enough to reduce tax evasion and tax negligence. If this has developed among taxpayers, this will have an impact on the awareness and compliance of taxpayers to fulfill their tax obligations. Tax sanctions have an important role to play in providing lessons for tax offenders so as not to underestimate tax regulations. Ngadiman & Huslin (2015), and Septarini (2015) show that tax sanctions have a positive and significant effect on taxpayer compliance. But Rahayu (2016) states that tax sanctions do not affect taxpayer compliance.

Achieving a high level of tax compliance, the tax institution must be sufficiently modern in utilizing its technology so that it can operate effectively and efficiently (D'Ascenzo, 2015). The rapid development of the use of information technology and the web was followed by governments who also used this technology to provide services with the aim of improving service quality and achieving efficiency in their operations. Advances in technology continues to make the Directorate General of Taxes innovate to provide better service quality so as to increase compliance and satisfaction of taxpayers in paying taxes (Lailiyah et al., 2019).

Decree of the Directorate General of Taxes Kep-88 / PJ / 2004 is officially launching an e-filing product or Electronic Filing System is a system of delivering Annual Notification Letter (SPT) or Notification of SPT Extension electronically conducted through online and realtime systems provided by the provider company Application services designated by the Director General of Tax. With the modernization it is expected to improve taxpayer compliance and eliminate inefficiencies associated with the cost of movements carried out by taxpayers (Maisiba & Atambo, 2016)

Based on the announcement of the Directorate General of Taxation Number PENG-04 / PJ.09 / 2016, Taxable Entrepreneurs (PKP) e-invoicing users are required to e-filing the Annual Corporate Tax Return. E-filing can be reported in CSV file format. There are three types of corporate tax that can be reported by e-filing online tax, namely the Income Tax return period except Article 25 Income Tax that does not have a CSV file, SPT VAT, and Annual Corporate Tax Return. E-filing is an innovation in the development of information technology in which taxpayers more easily carry out their obligations, and improve the services of the Director General of Taxes. There are also online tax services that are ready to help service users. This online tax can be accessed anytime and anywhere, so that the submission of tax returns through e-filing can be done at any time or 24 hours. Successful tax administration requires taxpayers to work together in operating the tax system (Cotton & Dark, 2017). The satisfaction felt by the taxpayer will make a positive attitude which in turn makes the taxpayer obedient.

The e-filing system is a technology implemented by the Directorate General of Taxes which is expected to provide convenience for taxpayers to carry out tax obligations. With the e-filing system will increase compliance and awareness of taxpayers, because the e-filing system will provide convenience and satisfaction in tax payments. Suharyono (2018) which states that e-filing has an influence on taxpayer reporting compliance. Pérez & Zamudio (2018) in which the results of his study stated that e-filing has a significant influence on the relationship between social norms and tax compliance. Contrary to Tambun & Kopong (2017) which states that e-filing has no effect on taxpayer reporting compliance. This research was conducted to find empirical evidence of the influence of awareness of taxpayers, tax sanctions, and the application of e-filing systems on compliance with reporting of individual taxpayers in the Pratama Tax Service.

II. HYPHOTHESES DEVELOPMENT

Taxpayer awareness according to attribution theory is an internal cause that can influence behavior of taxpayers in reporting tax returns. Taxpayer awareness is a condition where taxpayers know, understand, and implement tax provisions properly and correctly. The higher the level of taxpayer awareness, the better understanding and implementation of tax obligations so as to increase reporting compliance. According to Dewi (2018) and Astana & Aryani (2017) also show that there is a positive influence between taxpayer awareness of WPOP compliance. The formulation of the hypothesis in this study is as follows:

H1: Awareness of taxpayers has a positive effect on compliance with reporting of individual taxpayers

Tax sanctions in attribution theory are external causes that can influence the behavior of taxpayers in carrying out their tax obligations. The higher the tax sanctions that are given food, the higher the level of awareness of reporting individual taxpayers. Kurniawati (2017) explains that the main purpose of giving witnesses is not in terms of increasing state revenue but to increase public awareness to fulfill their obligations in the tax sector. Putra & Hidayat (2018) state that tax sanctions have a positive effect on compliance with taxpayer reporting. Also supported by Kristanto & Damayanti (2018) and Prena et al. (2019) stated that there is a positive influence between tax sanctions on compliance with taxpayer reporting. The formulation of the hypothesis in this study is as follows.

H2: Tax sanctions have a positive effect on compliance with reporting of individual taxpayers.

The application of e-filing system in attribution theory becomes an external factor that can influence the behavior of taxpayers. In this case, the higher the implementation of the e-filing system, the higher the level of compliance for reporting individual taxpayers. E-filing is one of the innovations by the Directorate General of Taxes to make tax reporting by taxpayers easier. Taxpayers who think that e-filing can make it easier to carry out tax obligations, can make taxpayers satisfied with the application of this e-filing system. Wulandari (2016) states that the adoption of the e-filing system has a positive effect on taxpayer compliance. Tax administration reform will make it easier for taxpayers to fulfill their tax obligations (Fadhilah et al., 2018). The ease felt by taxpayers in the use of e-filing is what will form a positive attitude and make taxpayers more compliant because filling and reporting of e-filing can be done online and in real time. It can be concluded that utilizing information technology is expected to increase taxpayer compliance and tax revenue (Sitorus, 2018). The formulation of the hypothesis in this study is as follows.

H3: The adoption of an e-filing system has a positive effect on the compliance of individual taxpayer reporting.

III. METHODS

The approach used in this research is quantitative with the level of research expansion in the form of associative. The object of this research is compliance with reporting of individual taxpayers in the Pratama Tax Service that is influenced by awareness of taxpayers, taxation sanctions, and the application of the e-filing system. The dependent variable in this study is the compliance of individual taxpayer reporting (Y). The independent variables in this study are taxpayer awareness (X1), taxation sanctions (X2), and the application of e-filing system (X3). The population in this study were all registered personal taxpayers and classified as effective taxpayers as of 31 December 2017 as many as 76,543 people. The sample in this study used a nonprobability sampling method with a purposive sampling technique. The sample used in this study amounted to 400 people. The questionnaire was distributed to taxpayers who are in the Pratama Tax Service with predetermined criteria. There are several sample criteria in this study are registered individual taxpayers and classified as effective taxpayers in the Pratama Tax Service and individual taxpayers who use the e-filing system. Questionnaires distributed exceeded the number of samples because there were two questionnaires filled out by the same respondent. The data obtained is then sorted and tabulated. Data collection methods used in this study were questionnaire and non-participant observation.

IV. RESULTS AND DISCUSSION

Distribution of 400 questionnaires with complete filling so that the 400 questionnaires can be used. The majority of respondents were female, as many as 229 people and the rest were male as many as 171 people. Gendermend WPOP compliance which in this study female gender is higher than male. Respondents aged 40 to 49 years are the highest number at 38 percent, and the lowest number at 0 percent is above 60 years. It was concluded that some respondents were of mature age which reflected that WPOP had adequate tax knowledge. respondents with undergraduated education level are in the highest position with 156 people (39 percent). An effective WPOP registered with Pratama Tax Service has a high level of intellectuality so that later on it is expected that the level of tax compliance is also easy to improve. The high level of education allows one to be more responsible, absorb more knowledge about taxation, and be more aware of his rights and obligations as a taxpayer. Descriptive analysis results show variable awareness of taxpayers has a minimum value of 5 and a maximum value of 20 with an average value of 15.8 which if divided by 4 statement items will produce a value of 3.95. Means the average respondent gave a score of 4 which means the respondent answered either or agreed to each item of taxpayer awareness variable statement. The standard deviation of this variable is 3.11317, which indicates that the standard deviation of the data against the average value is 3.11317.

The tax sanction variable has a minimum value of 8 and a maximum value of 25 with an average value of 19.7 which if divided by 5 statement items will produce a value of 3.94. Means the average respondent gives a score of 4 which means the respondent answers either or approves each item of tax sanction variable statement. The standard deviation of this variable is 3.28737, which indicates that the standard deviation of the data against the average value is 3.28737. The e-filing system implementation variable has a minimum value of 11 and a maximum value of 30 with an average value of 23.3 which if divided by 6 statement items will produce a value of 3.88. Means the average respondent gives a score of 4 which means the respondent answers either or approves each item statement of the variable implementation of the e-filing system. The standard deviation of this variable is 4.39362 which indicates that the standard deviation of the data against the average value is 4.39362.

Variable compliance reporting individual taxpayers has a minimum value of 13 and a maximum value of 40 with an average value of 31.1 which, if divided by 8 statement items will produce a value of 3.88. Means the average respondent gave a score of 4 which means the respondent answered either or agreed on each item of statement of variable compliance with taxpayers reporting individuals. The standard deviation of this variable is 5.44022 which indicates that the standard deviation of the data against the average value is 5.44022. Adjusted R Square of 0.779 means that 77.9 percent of variations in the compliance reporting of individual taxpayers is influenced by variations in awareness of taxpayers, tax penalties, and the adoption of the e-filling system, while the remaining 22.1 percent is explained by other factors that are not put in a model.

Table 1. Results of Multiple Linear Regression Analysis

Model		Unstandardized		Standardized	T	Sig.
		Coefficients		Coefficients		
		B	Std. Error	Beta		
1	(Constant)	1.324	.815		1.625	.105
	Taxpayer awareness	.341	.067	.195	5.122	.000
	Tax sanctions	.624	.056	.377	11.087	.000
	Application of e-filing system	.516	.045	.416	11.431	.000

Source: Primary data processed, 2019

Based on the results of the analysis of the influence of awareness of taxpayers to the compliance of reporting individual taxpayers obtained a significance value of 0,000. Significance value of 0,000 that is smaller than $\alpha = 0.05$ indicates that the first hypothesis is accepted. This result means that taxpayer awareness has a positive and significant effect on the compliance of individual taxpayer reporting at the East Denpasar Pratama Tax Office. Based on the theory of Attribution Awareness of taxpayers is an internal factor that affects individuals in carrying out their tax obligations. The better the level of awareness of taxpayers will encourage taxpayers to meet tax obligations, so that taxpayer compliance increases. The higher the level of awareness of taxpayers, the better understanding and implementation of tax obligations so as to increase tax compliance (Dewi, 2018). Similar results were obtained from the study of Astana & Aryani (2017)

Based on the results of the analysis of the effect of tax penalties on compliance with reporting individual taxpayers, a significance value of 0,000 was obtained. Significance value of 0,000 that is smaller than $\alpha = 0.05$ indicates that the second hypothesis is accepted. This result means that tax sanctions have a positive and significant effect on the compliance of individual taxpayer reporting at the East Denpasar Pratama Tax Office. In accordance with Attribution theory, where taxation sanctions are external factors that influence individuals in carrying out their tax obligations. The more strict the sanctions given will encourage taxpayers to fulfill their tax obligations, so that taxpayer compliance also increases. The main purpose of giving witnesses is not to increase state revenue but to increase public awareness of fulfilling their tax obligations (Kurniawati, 2017). Similar results were obtained from the research of Putra & Hidayat (2018) and Prena et al. (2019) which stated that taxation sanctions affected tax compliance reporting.

Based on the results of the analysis of the effect of the application of the e-filing system to the compliance of individual taxpayer reporting, the value of 0,000 was obtained. Significance value of 0,000 that is smaller than $\alpha = 0.05$ indicates that the third hypothesis is accepted. This result means that the implementation of the e-filing system has a positive and significant effect on the compliance of taxpayer reporting at the Pratama Tax Office in East Denpasar. Based on the theory of Attribution the application of e-filing systems is an external factor that affects individuals in carrying out their tax obligations. The implementation of the e-filing system makes it easy for taxpayers to carry out tax obligations, so that taxpayer compliance also increases. The development of an increasingly modern taxation system provides satisfaction for taxpayers which has an impact on increasing taxpayer compliance (Wulandari, 2016). Similar results were obtained from research conducted by Sitorus (2018) and Setiawan et al. (2018) also states that the adoption of the e-filing system has a positive effect on taxpayer compliance.

The results of this study can prove the theory used is the Attribution theory which explains that a person's behavior in fulfilling his taxation obligations is caused by internal and external factors, where in this study internal factors that can influence one's behavior in fulfilling their tax obligations include taxpayer awareness. External factors that can affect a person's behavior in fulfilling their tax obligations include tax sanctions and the adoption of an e-filing system. The results of this study also confirm that the variable awareness of taxpayers, tax sanctions, and the application of e-filing systems can affect the level of compliance of individual taxpayer reporting, so this research can provide additional empirical evidence in explaining the relationship of taxpayer awareness, tax sanctions, and application e-filing system at the level of personal taxpayer reporting compliance. The results of this study are able to provide additional references, information, insights and broader understanding for individual taxpayers in improving tax compliance, as well as for the Directorate General of Taxes especially with regard to taxpayer awareness, tax sanctions, and the application of the e-filing system, which later can be used in making decisions and determining policies in the future so as to improve organizational performance.

V. CONCLUSION

Awareness of taxpayers has a positive effect on compliance with reporting individual taxpayers. The better the level of awareness of taxpayers will encourage taxpayers to meet tax obligations, so that taxpayer compliance increases. Tax penalties have a positive effect on compliance with reporting of individual taxpayers. The more strict the sanctions that are given it will encourage taxpayers to meet their tax obligations, so that compliance must also increase. The adoption of the e-filing system has a positive effect on the compliance of individual taxpayer reporting. The application of e-filing system makes it easy for taxpayers to carry out tax obligations.

The low level of understanding of taxpayers regarding the function of taxation can be improved by providing information to taxpayers. The socialization given to taxpayers can improve understanding of the function of taxation. The low level of understanding of taxpayers regarding tax sanctions can be improved by giving outreach to taxpayers. The socialization given to taxpayers can increase understanding of tax sanctions. The low desire of taxpayers to use the e-filing system can be increased by providing outreach. Regular outreach given to taxpayers regarding the benefits of using the e-filing system will increase the desire of taxpayers to use the e-filing system.

REFERENCES

- [1] Pertiwi, I. F. P. (2017). Moral Pajak: Sebuah Opsi Peningkatan Kepatuhan Pajak Masyarakat Muslim. *Jurnal Al Qardh*, 5(1), 12–25. <https://doi.org/10.5151/cidi2017-060>
- [2] Serem, W., Robert, K., & Phillip, O. (2017). The Effect of Tax System Simplicity on Tax Compliance Among the Rental Income Earners in Kenya. *European Journal*, 5(5), 13–22.
- [3] Asrinanda, Y. D. (2018). The Effect of Tax Knowledge, Self Assessment System, and Tax Awareness on Taxpayer Compliance. *International Journal of Academic Research in Business and Social Sciences*, 8(10), 539–550. <https://doi.org/10.6007/ijarbss/v8-i10/4762>
- [4] Subadriyah, S., & Aliyah, S. (2018). The Differences of Taxpayer Compliance Before and After Tax Amnesty Stimulus. *JEMA*, 15(2), 15. <https://doi.org/10.31106/jema.v15i2.1024>
- [5] Yasa, R. P., & Jati. (2017). Kondisi Keuangan Wajib Pajak Pemoderasi Pengaruh Sanksi Perpajakan, Kesadaran Wajib Pajak pada Kepatuhan Wajib Pajak. *E-Jurnal Akuntansi Universitas Udayana*, 19(2), 1521–1550.
- [6] Nurkhin, A., Novanty, I., Muhsin, M., & Sumiadji, S. (2018). The Influence of Tax Understanding, Tax Awareness and Tax Amnesty toward Taxpayer Compliance. *Research Gate*, 22(2), 1–17. <https://doi.org/10.26905/jkdp.v22i2.1678>
- [7] Mukhlis, I., Utomo, S. H., & Soesetio, Y. (2015). The Role of Taxation Education on Taxation Knowledge and Its Effect on Tax Fairness as well as Tax Compliance on Handicraft SMEs Sectors in Indonesia. *International Journal of Financial Research*, 6(4), 1–10. <https://doi.org/10.5430/ijfr.v6n4p161>
- [8] Prena, G. Das, Kustina, K. T., Dewi, I. G. A. A. O., Putra, I. G. C., & Krisnanda, R. A. (2019). Tax sanctions, tax amnesty program, and tax obligation placement towards compliance report on corporate taxpayers. *International Journal of Social Sciences and Humanities*, 3(1), 26–35. <https://doi.org/10.29332/ijssh.v3n1.249>
- [9] Ngadiman, & Huslin, D. (2015). Pengaruh Sunset Policy, Tax Amnesty, dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak. *Jurnal Akuntansi*, 19(2), 225–241.
- [10] Septarini, D. F. (2015). Pengaruh Pelayanan, Sanksi, Dan Kesadaran Wajib Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi Di KPP Pratama Merauke. *Jurnal Ilmu Ekonomi & Sosial*, 6(1), 1–20.
- [11] Rahayu, N. (2016). Pengaruh Pengetahuan Perpajakan, Ketegasan Sanksi Pajak, Dan Tax Amnesty Terhadap Kepatuhan Wajib Pajak. *Akuntansi Dewantara*, 4(1), 211–226.
- [12] D'Ascenzo, M. (2015). Global Trends in Tax Administration. *Journal of Tax Administration*, 1(1), 81.
- [13] Lailiyah, N., Karolina, L., & Sebayang, B. (2019). Effectiveness of E-Billing System in Tax Payments for Taxpayers. *Economics Development Analysis Journal*, 8(4), 267–280.
- [14] Maisiba, G. J., & Atambo, W. (2016). Effects of Electronic-Tax System on the Revenue Collection Efficiency of Kenya Revenue Authority: A Case of Uasin Gishu County. *Imperial Journal of Interdisciplinary Research (IJIR)*, 2(4), 815–827.
- [15] Cotton, M., & Dark, G. (2017). Use of Technology in Tax Administrations 1: Developing an Information Technology Strategic Plan (ITSP). *Technical Notes and Manuals*, 17(01), 1. <https://doi.org/10.5089/9781475583601.005>
- [16] Suharyono. (2018). The Effect of Applying E-Filing Applications towards Personal Taxpayer Compliance in Reporting Annual Tax Returning (SPT) in Bengalis State Polytechnic Indonesia. *International Journal of Public Finance*, 3(1), 47–62. <https://doi.org/10.30927/ijpf.432848>
- [17] Pérez, R. L., & Zamudio, A. R. (2018). Social Norms and Tax Compliance: Experiments and Theory. *Research Gate*, 1(April), 1–44. <https://doi.org/10.13140/RG.2.2.34768.81928>
- [18] Tambun, S., & Kopong, Y. (2017). The Effect of E-Filing on The of Compliance Individual Taxpayer , Moderated By Taxation Socialization. *South East Asia Journal of Contemporary Business, Economics and Law*, 13(1), 45–51. Retrieved from <http://seajbel.com/wp-content/uploads/2017/11/ACC-267.pdf>
- [19] Dewi, L. P. S. K. (2018). Pengaruh Kesadaran Wajib Pajak, Sanksi Perpajakan, E-Filing, dan Tax Amnesty Terhadap Kepatuhan Pelaporan Wajib Pajak. *E-Jurnal Akuntansi Universitas Udayana*, 22(2), 1626–1655. <https://doi.org/https://doi.org/10.24843/EJA.2018.v22.i02.p30> 1626
- [20] Astana, W. S., & Aryani, N. K. L. (2017). Pengaruh Penerapan Sistem Administrasi Perpajakan Modern dan Kesadaran Wajib Pajak pada Kepatuhan Wajib Pajak. *E-Jurnal Akuntansi Universitas Udayana*, 18(1), 818–846.
- [21] Kurniawati, L. (2017). Tax Amnesty Upaya Memperkuat Penerimaan Negara Sektor Pajak. *Substansi*, 1(2), 238–264. Retrieved from <http://www.jurnalfe.ustjogja.ac.id>
- [22] Putra, A. M., & Hidayat, N. (2018). the Influence of Taxpayer Compliance and Tax Sanction on Amnesty Tax Participation. *South East Asia Journal of Contemporary Business, Economics and Law*, 16(5), 1–9.
- [23] Kristanto, A. B., & Damayanti, T. W. (2018). Indonesian Taxpayers ' Compliance : A Meta-Analysis.

- ICOI*, 7(3), 29–38. <https://doi.org/https://doi.org/10.5430/afr.v7n3p29>
- [24] Wulandari. (2016). Pengaruh Penerapan E-Filing, Tingkat Pemahaman Perpajakan, dan Kesadaran Wajib Pajak terhadap Kepatuhan Wajib Pajak di KPP Pratama Yogyakarta. *Jurnal Fakultas Ekonomi Negeri Yogyakarta*, 1(1), 1–20.
- [25] Fadhilah, M. F., Sudjana, N., & Nuzula, N. F. (2018). Pengaruh Reformasi Administrasi Perpajakan Terhadap Kinerja Fiskus (Studi pada Fiskus (Pegawai Pajak) KPP Pratama Batu). *Jurnal Akuntansi*, 1(1), 1–10.
- [26] Sitorus, R. R. (2018). Impact of Antecedents of Tax Administration Modernization and Awareness on Individual Taxpayer'S Compliance in Jakarta - Indonesia. *The Accounting Journal*, 3(02), 55. <https://doi.org/10.33062/ajb.v3i2.233>
- [27] Setiawan, D., Kurniawan, B., & Payamta, P. (2018). Dampak penggunaan e-filling terhadap kepatuhan wajib pajak: peran perilaku wajib pajak sebagai variabel mediasi. *Jurnal Akuntansi & Auditing Indonesia*, 22(1), 12–24. <https://doi.org/10.20885/jaai.vol22.iss1.art2>