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Effect of E-Registration, E-Filing, and E-Billing on Taxpayer Compliance with Taxpayer Satisfaction as a Variable Intervening

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ABSTRACT: This research was conducted to find empirical evidence regarding the effect of e-registration, e-filing, and e-billing on taxpayer compliance, with taxpayer satisfaction as an intervening variable. In this study, primary data was used, which was distributed to 120 Central Jakarta taxpayer respondents. The sampling technique used in this study is purposive sampling. Testing the hypothesis using the multiple linear regression method in SPSS 21 After analysis and conclusions, the following results were obtained: e-registration has no effect on taxpayer compliance; e-filing has an effect on taxpayer compliance; e-billing has an effect on taxpayer compliance; and taxpayer satisfaction has an effect on taxpayer compliance. E-Registration has no effect on taxpayer compliance; E-Filing has an effect on taxpayer satisfaction; E-Billing has an effect on taxpayer satisfaction; E-Registration has an indirect effect on taxpayer compliance; E-Filing has an indirect effect on taxpayer compliance; and E-Billing has an indirect effect on taxpayer compliance.

KEYWORDS: *E-Registration, E-Filing, E-Billing, Taxpayer Satisfaction, and Taxpayer Compliance*

I. INTRODUCTION

Taxes are a very important source of state revenue besides other sources, namely oil and gas revenues and non-tax revenues. The government continues to make continuous efforts to be able to increase the target of state revenue from the tax sector. Taxes are mandatory contributions to the state owed by individuals or entities that are coercive based on the law, not getting compensation directly, and used for regional needs for the greatest prosperity of the people (UU No. 28 of 2009). However, tax revenues in 2020 are unable to reach the targets set by the ministry of finance. The Minister of Finance, Sri Mulyani, stated that the realization of tax revenue in 2020 only reached IDR 1,070.0 trillion, or the equivalent of IDR 89.3% of the 2020 State Budget target, which is IDR 1,198.8 trillion (DDTC News, 2020). This demonstrates that taxpayers continue to be unaware of their tax obligations. Taxpayer compliance, according to (Nurchamid & Sutjahyani, 2018), is a situation in which taxpayers are willing and obedient to all tax obligations and tax rights.

The taxpayer compliance rate continues to fluctuate. In 2015, the taxpayer compliance rate was 60.4 percent; then, in 2016, the taxpayer compliance rate rose to 60.7 percent; in 2017, the compliance rate jumped to 72.6 percent; however, it decreased again to 71.1 percent in 2018. In 2019, the level of taxpayer compliance only slightly increased by 73 percent. The number of annual income tax returns for 2020 received until the end of December last year was 14.76 million. The achievements in 2020 are better than the realizations of the previous five years. (KONTAN.CO.ID, 2020). The lack of taxpayer awareness and compliance occurs because people do not understand the importance of taxes, and there are many reasons for this, such as the fact that when they want to pay taxes, it takes quite a while, causing a feeling of laziness in fulfilling their obligations. In order to solve the problems above, it is necessary to simplify the tax system, especially the tax administration system, so that it is more effective and efficient in order to increase taxpayer compliance(Sulistyorini et al., 2017).

The Directorate General of Taxes implements a self-assessment system, namely, a system in which taxpayers are entrusted with self-reporting the amount of tax debt and also making payments, filing, and e-billing. Where the aim of updating this tax system is the addition of an e-system, the existence of this e-system is expected to be able to increase taxpayer compliance and also be able to increase public trust in tax administration and tax employee productivity. The purpose of using information technology in taxation is expected to be to save time, simplify services, and also make it more accurate.Based on the regulation of the Directorate General of Taxes Number PER-20/PJ/2013, E-Registration is an online system for registering taxpayers and confirming taxable entrepreneurs. E-registration is intended for prospective personal taxpayers and corporate taxpayers who wish to register themselves to obtain a Taxpayer Identification Number (NPWP) and/or the inauguration of a Taxable

Entrepreneur (PKP).

Furthermore, the e-filing system based on Directorate General of Taxes Regulation Number PER-1/PJ/2014 is a system used to fill out annual tax returns (SPT) online through the website www.pajak.go.id or application service provider companies (Pradnyana & Prena, 2019). Previous research conducted at KPP Pratama Denpasar Timur by (Pradnyana & Prena, 2019)stated that e-filing had a positive and significant effect on taxpayer compliance. If e-filing is used more effectively, it will increase taxpayer compliance because e-filing is no longer a time-consuming process for taxpayers.

Furthermore, the e-billing system, according to (Sulistyorini et al, 2017), is a tax payment system with a billing code, non-tax deposit slip (SSBP), or shopping return deposit slip (SSPB) done manually. It is very simple for taxpayers to pay their taxes using this system, and they no longer need to spend time queuing at the bank or post office because it can be done anywhere and at any time. (Husnurrosyidah, 2017) found that e-billing had a positive effect on taxpayer compliance at Baitul Maal Wattamwil in Kudus Regency. The system implemented for taxpayers to report and pay electronically also contributes to taxpayer satisfaction.

By looking at the various phenomena described previously, the researcher is interested in conducting further research on the issue of taxpayer compliance. Therefore, the researcher took the title "The Influence of E-Registration, E-Filing, and E-Billing on Taxpayer Compliance with Taxpayer Satisfaction as an Intervening Variable."

II.   LITERATURE REVIEW

Theory of Planned Behavior

Theory of Planned Behavior (TPB): This theory was first put forward by Ajzen (1991), in which it describes the factors that can influence taxpayer compliance behavior from a psychological perspective. Taxpayer behavior arises because of the intention of the taxpayer regarding whether the taxpayer will comply or not with the tax regulations that apply in general. Based on the TPB model according to Hidayat and Nugroho (Yasa & Prayudi, 2017)taxpayer behavior can comply with tax provisions because of intention. Three factors can influence this intention, which are as follows:

Behavioral Beliefs are the belief in the outcome of an action and an evaluation of this result, which will later form an attitude variable (attitude) towards that behavior.

Normative Beliefs are the taxpayer's beliefs about the opinions of others (normative), which serve as a standard.

Control Beliefs are related to the existence of things that support or hinder their behavior and their perception of how strongly these things influence it. The results of research conducted by Yasa and Prayudi (2017) show that intention is the basis for taxpayers to behave obediently.

Compliance Theory

According to(Nurchamid & Sutjahyani, 2018), compliance is a term that is frequently used to describe obedience or surrender to the goals that have been set.Such a definition has a manipulative or authoritarian nature. Compliance theory has been extensively researched in the social sciences, especially in the fields of psychology and sociology, which place more emphasis on the importance of the socialization process in influencing an individual's behavior. According to (I Wayan Mei Soma Eka Pratama & Sudiartani, 2019), there are two perspectives in the sociology literature related to compliance with the law, which are called instrumental and normative. The instrumental perspective assumes that the individual as a whole is driven by self-interest and responses to changes related to behavior.

This compliance theory is closely related to taxpayer compliance because this compliance theory is the same as making someone obedient to the rules that have been set. Someone will do it consistently. For example, a person who previously behaved badly because of the rules made that person have to behave well.

Effect of E-Registration System on Taxpayer Compliance

E-Registration is a system for registering and changing taxpayer data, or confirming or revoking the inauguration of a taxable entrepreneur, through an online system that is directly connected to the Directorate General of Taxes (DGT). The implementation of e-Registration for Taxpayers contributes to the quality of tax administration services because people can register as taxpayers without having to come to the tax service office. According to Nurbaiti et al. (2016), "e-registration is an internet application that is used online by taxpayers to register NPWP, perform Taxable Entrepreneurs Confirmation (PKP), and make changes to taxpayer data."

Based on the results of research conducted by Sri Mulyani in 2019, it showed that e-registration had a positive and significant effect on taxpayer compliance. Thus, the hypothesis in this study is as follows:

H1: E-Registration Has a Positive and Significant Impact on Taxpayer Compliance

The Influence of the E-Filing System on Taxpayer Compliance

E-filing is a tax reporting system that is done online and can be done in real time. It is hoped that the system created and stipulated by the DGT can assist taxpayers in terms of reporting their taxes, and it is also hoped that it will be easier and less of a hassle for taxpayers who want to pay their tax obligations. Research conducted by (Husnurrosyidah, 2017)states that the existence of an e-filing system has a positive effect on taxpayer compliance, as taxpayers find it easier to report their taxes with the e-filing system. This research is in line with

research conducted by (Rita, 2018)which found that e-filing has a positive effect on mandatory compliance. So based on the results of research conducted by previous researchers, the hypothesis in this study is as follows:

H2: The E-Filing System (X1) Has a Positive Effect on Taxpayer Compliance (Y)

The Influence of the E-Billing System on Taxpayer Compliance

E-billing is a system that can help taxpayers shorten payment times without requiring them to queue at the bank. As for the indicators of e-billing, there are several, namely ease of the payment process, reduced time allocation, and the ability to minimize tax processing costs. However, in contrast to research conducted by (Nurchamid & Sutjahyani, 2018) at KPP Pratama Surabaya Tegalsari, it shows that e-billing has no effect on taxpayer compliance. Based on the explanation and results of research conducted by previous researchers, the hypothesis in this study is as follows:

H3: The E-Billing System (X2) has a positive effect on taxpayer compliance (Y).

Effect of Taxpayer Satisfaction on Taxpayer Compliance

Taxpayer satisfaction is a feeling that has been fulfilled by the existence of a system that has been created and implemented. This satisfaction will have an impact on someone's obedience to what is ordered and determined (Handayani, 2017)Taxpayer satisfaction can certainly affect the level of taxpayer compliance; the more taxpayers are satisfied with what has been given to them, the higher the level of taxpayer compliance. Research conducted(Ardiyansyah et al., 2016) at KPP Pratama Blitar shows that tax satisfaction has a positive effect on taxpayer compliance. Based on the results of research conducted by previous researchers, the hypothesis in this study is as follows:

H4: Taxpayer satisfaction (Z) has a positive effect on taxpayer compliance (Y).

Effect of E-Registration on Taxpayer Satisfaction

System Online Taxpayer Registration, or e-Registration, is a registration system that allows changes to taxpayer data and/or confirmation and revocation of taxable entrepreneurs' confirmation through a system that is connected directly online with the Directorate General of Taxes. The e-Registration system is one of the service products at the Directorate General of Taxes that is used to register new taxpayers who wish to obtain a Taxpayer Identification Number (NPWP) (Helen, 2017), so that it is hoped that with this system, it will be able to increase taxpayer satisfaction with service tax authorities, and in the end, it is hoped that taxpayer satisfaction will also have an impact on how obedient the taxpayer is towards his tax obligations. Based on research (Silalahi, 2015) concerning the effect of the quality of tax services on taxpayer satisfaction

H5: E-Registration (X1) Has a Positive and Significant Influence on Taxpayer Satisfaction (Z)

Effect of E-Filing System on Taxpayer Satisfaction

The transfer of the tax administration system was carried out to be able to improve services so that taxpayers feel satisfied (Pradnyana & Prena, 2019). The e-filing system is implemented to serve as a solution for changes in tax administration in order to make it easier for taxpayers. With the satisfaction felt by the taxpayer, it can be said that the e-filing system has been successful in meeting the needs required by the taxpayer. Research conducted by (Rita, 2018) shows the results that the implementation of the e-filing system can have a positive effect on taxpayer satisfaction because it is easier, faster, more effective, and efficient in the services provided, thus increasing taxpayer satisfaction. And vice versa, if the service provided is bad, taxpayer satisfaction will decrease. Good service is very important in efforts to increase taxpayer satisfaction. This research is in line with what was conducted (Harlim, 2019)which obtained the result that e-filing had a positive effect on taxpayer satisfaction. Based on the description above and the results of research conducted by previous researchers, the hypothesis in this study is as follows:

H6: The e-filing system (X2) has a positive effect on taxpayer satisfaction (Z).

The Influence of the E-Billing System on Taxpayer Satisfaction

Systematic billing, according to (Pradnyana and Prena, 2019) is a tax payment process using a billing code. Payments made with the billing system will make it easier for taxpayers to pay their tax obligations; besides that, it can also shorten the payment time, and tax payments can be made anywhere and anytime. This system is implemented as an effort to improve the quality of tax authorities' services to taxpayers, and if the taxpayer feels that all of his needs have been met, then it can be said that this system makes the taxpayer satisfied. The research conducted (Pratama Pura & Padriyansyah, 2019) shows that the implementation of the e-billing system has a positive effect on taxpayer satisfaction. In this system, it is quite easy for taxpayers in terms of paying taxes, and the time needed is relatively short. Based on the description above and the results of previous research, the hypothesis in this study is as follows:

H7: The E-Billing System (X3) has a positive effect on taxpayer satisfaction (Z).

The Effect of the E-Registration System on Taxpayer Compliance

The implementation of e-Registration for Taxpayers contributes to the quality of tax administration services because people can register as taxpayers without having to come to the tax service office. "E-Registration is an internet application that taxpayers use online to register NPWP, perform Taxable Entrepreneurs (PKP), and change taxpayer data" (Ramizah, Handayani, & Sriyunianti, 2022).According to his research, the implementation of e-registration has a positive effect on the quality of tax services, where this also has an

impact on taxpayer satisfaction, whereby the more satisfied taxpayers with tax authority services have an impact on the more obedient taxpayers are on their obligations, so the study's findings are as follows:

H8: E-Registration (X1) has an indirect effect on taxpayer compliance (Y) through taxpayer satisfaction (Z).

The Effect of the E-Filling System on Taxpayer Compliance

Through Taxpayer Satisfaction (Harlim, 2019) states that an increase in the quality of tax authorities' service to taxpayers will have an impact on increasing the level of taxpayer satisfaction, so that by increasing taxpayer satisfaction, it can also increase taxpayer compliance. This research shows that the e-filing system has a positive effect on taxpayer compliance through increased taxpayer satisfaction. Research conducted by (Rita, 2018) at the Gunungkidul KPP also shows that e-filing has a positive effect. In his research, he stated that the e-filing system has been able to provide good service to taxpayers. so that it has an impact on increasing taxpayer compliance. Based on the description above and the results of research conducted by previous researchers,

H9: The E-Filing System (X2) has an indirect effect on taxpayer compliance (Y) through taxpayer satisfaction (Z).

The Influence of the E-Billing System on Taxpayer Compliance

E-billing, according to (Harlim, 2019), is a service that is implemented as an effort to improve the quality of service, which is to increase taxpayer satisfaction. As a result, taxpayer satisfaction has an effect on increasing the level of mandatory com pliance, because if the taxpayer is satisfied with the services provided by the tax authorities, the taxpayer will also be obedient in making payments (Harlim, 2019). So when the e-billing system can meet all forms of taxpayer needs and taxpayers feel satisfied with what is implemented, it will have a positive impact on taxpayer compliance. Then, based on the results of previous research, the hypothesis in this study is as follows:

H10: The E-Billing System (X3) has an indirect effect on taxpayer compliance (Y) through taxpayer satisfaction (Z).

Figure 1. Research Theory Framework
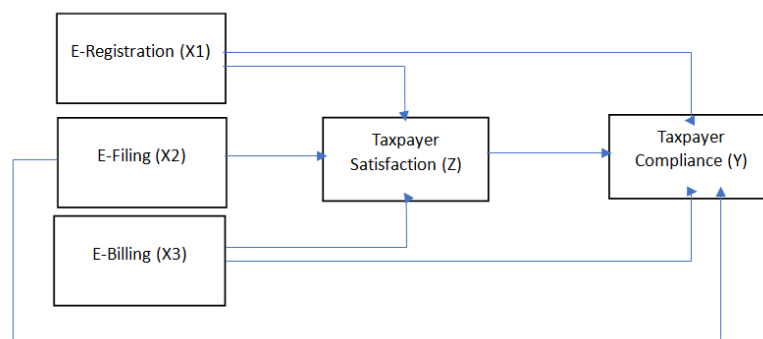
III. RESEARCH METHODS

Research design

In this study, a type of quantitative research using the descriptive analysis method was used. In this quantitative approach emphasizing objective phenomena, the quantitative approach can also be called data in the form of numbers (Singgih, 2018: 8). So, based on the definition above, quantitative research using descriptive analysis methods is a method of collecting, processing, and analyzing data that is carried out by testing statistical hypotheses that aim to explain systematically and factually variable facts. -variables in this study. In this study, the aim is to find out how much influence e-registration has.

Population and Sample

The population in this study is all individual taxpayers at KPP Pulogadung. The sample for this research is individual taxpayers registered at KPP Pulogadung who have used online tax applications. The basis for determining the sample, according to Roscoe in the book (Sugiyono, 2011), is between 30 and 500. The sampling technique in this study was carried out using the Purposive Sampling Method, namely, a sampling technique with certain considerations (Sugiyono, 2011).

Hypothesis Testing Techniques

This study used multiple linear regression data analysis techniques using the SPSS 21 application because in this study there were more than one variable tested, thus researchers used data analysis techniques that would later calculate and analyze the data that they had collected to obtain the results from which they drew conclusions. The multiple linear regression equation is expressed by the following equation model:

Equation one:

FMU $\quad\quad = \alpha + \beta 1\ ERit + \beta 2\ EFit + \beta 3\ EBit + \beta 4\ KPSit + \varepsilon$

Equation two: $= \alpha + \beta1\ ERit + \beta2\ EFit + \beta3\ EBit + \varepsilon$

Information:

KPHit	= Taxpayer Compliance
α	= Constant
ERit	= E-Registration
EFit	= E-Filing
Ebit	= E-Billing
ε	= errors
β	= Variable Coefficient

Normality test

Table 1. Normality test

Equation 1

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residuals
N		120
Normal Parameters, b	Means	,0000000
	std. Deviation	,25376420
Most Extreme Differences	absolute	.052
	Positive	.052
	Negative	-.037
Kolmogorov-Smirnov Z		,571
asymp. Sig. (2-tailed)		,900

a. Test distribution is Normal.

b. Calculated from data.

Equation 2

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residuals
N		120
Normal Parameters, b	Means	,0000000
	std. Deviation	,24010935
Most Extreme Differences	absolute	,070
	Positive	.049
	Negative	-.070
Kolmogorov-Smirnov Z		,765
asymp. Sig. (2-tailed)		,601

a. Test distribution is Normal.

b. Calculated from data.

Kolmogorov-Smirnov test with a significance level of 0.05. The basis for decision making is that if the significance value is greater than 0.05, the data is declared to be normally distributed. Based on the results of the normality test for both equation one and equation two, both of which have a significance value of more than 0.05, namely 0.900 and 0.601, it can be concluded that the data for equations one and two are normally distributed.

Multicollinearity Test

Table 2. Multicollinearity Test

Equation 1 Coefficientsa

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	std. Error	Betas			tolerance	VIF
1 (Constant)	-1,728	,458		-3,772	,000		
E-Registration	, 116	,083	.076	1,393	, 166	,888	1.126
E-Filing	,353	.072	,322	4,893	,000	,601	1,663
E-Billing	,419	,073	,364	5,737	,000	,649	1,542
Taxpayer Satisfaction	,488	,099	,307	4,949	,000	,678	1.475

a. Dependent Variable: Taxpayer Compliance

Equation 2 Coefficientsa

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	std. Error	Betas			tolerance	VIF
1 (Constant)	1,909	,393		4,852	,000		
E-Registration	,208	.076	,215	2,733	,007	,945	1.058
E-Filing	,226	.065	,328	3,499	,001	,665	1.504
E-Billing	, 151	,067	,208	2,236	,027	,676	1,478

a. Dependent Variable: Taxpayer Satisfaction

The tolerance value that is commonly used to detect the presence of multicollinearity is 0.10 or greater than a VIF value of 10. Based on the results of the multicollinearity test above, it shows that the VIF value in both equation one and equation two shows a value less than 10, namely 1.126, 1.663, 1.542, and 1.475, and the VIF value in equation two, namely 1.058, 1.504, and 1.478. In addition, the results of the multicollinearity test above have a tolerance value of less than 10, so it can be concluded that the variables in this study did not exhibit multicollinearity.

Heteroscedasticity Test

Table 3. Heteroscedasticity Test

Equation 1 Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	std. Error	Betas		
1	(Constant)	,517	,273		1,894	,061
	E-Registration	.042	.050	.082	,847	,399
	E-Filing	,001	.043	,003	,028	,978
	E-Billing	-.033	.044	-.086	-.755	,452
	Taxpayer Satisfaction	-.081	.059	-,152	-1.372	, 173

a. Dependent Variable: Abs_Res1

Equation 2

1	(Constant)	-.084	,233		-,362	,718
	E-Registration	.042	.045	.089	,942	,348
	E-Filing	,028	.038	.084	,741	,460
	E-Billing	-.010	.040	-.028	-.250	,803

a. Dependent Variable: Abs_Res2

The statistical test used is the Glejser test. The regression model can be said to have no heteroscedasticity if the significance is above the 0.05 level. Based on the results of the heteroscedasticity test in equations one and two, heteroscedasticity does not occur because both in equation one and equation two all have a significance value of more than 0.05, namely the sig value of equation one is 0.399, 0.978, 0.452, and 0.173, and the sig value of equation two is 0.348, 0.460, and 0.803. Therefore, the variables in this study did not exhibit heteroscedasticity.

Multiple Regression Analysis

Table 4. Multiple Regression Analysis

Equation 1 Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	std. Error	Betas		
1	(Constant)	-1,890	,491		-3,845	,000
	E-Registration	,123	,074	.084	1,652	,101
	E-Filing	,360	.072	,329	5,024	,000
	E-Billing	,423	,073	,367	5,802	,000
	Taxpayer Satisfaction	,509	.096	,320	5,327	,000

a. Dependent Variable: Taxpayer Compliance

Equation 2

1	(Constant)	2,404	,422		5,691	,000
	E-Registration	,063	.072	,069	,872	,385
	E-Filing	,251	.066	,365	3,825	,000
	E-Billing	, 163	,069	,225	2,362	,020

a. Dependent Variable: Taxpayer Satisfaction

Figure 2. Path Analysis
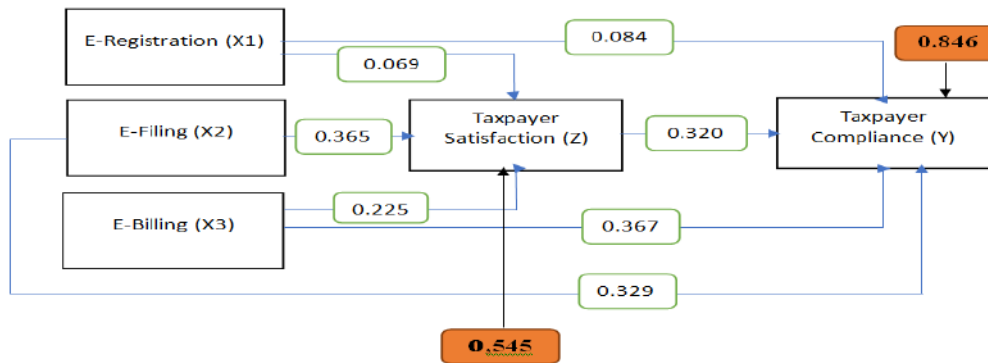
Based on the picture above, the equation model produced in the path analysis is:
FMU = 0.084ER + 0.329EF + 0.367EB + 0.320KPS + 0.545………………………(1)
KPS = 0.069ER + 0.365EF + 0.225EB + 0.846……………...…………..…………(2)
Thus, Equations one and two are used to calculate the effect of e-registration, e-filling, and e-billing on taxpayer compliance with taxpayer satisfaction as an intervening variable through path analysis obtained by:
$\varepsilon1 = \sqrt{(1 - R2)}$
$\varepsilon1 = \sqrt{(1 - 0,702)}$
ε1=0,545
$\varepsilon2 = \sqrt{(1 - 0.283)}$
ε2= 0.846
Then to be able to determine the existence of a mediating effect statistically, namely by knowing the magnitude of the direct or indirect influence. The calculation of the standardized coefficient beta value is as follows:

Table IV.11 Calculation of Standardized Coefficients Beta

Direct Influence		Indirect Influence	
Variable	**Coefficient Value**	**Variable**	**Coefficient Value**
ER Against KPS	0.069	**EF towards KPH through KPS**	0.069 x 0.320 **0.02208+0.084** **0.10608**
EF against KPS	0.365	**EF towards KPH through KPS**	0.365 x 0.320 **0.1168+0.329** **0.4458**
EF against KPS	0.225	**EB to KPH through KPS**	0.225 x 0.320 **0.072+0.367** **0.439**

From the table above, it shows that the indirect effect is greater than the direct effect of both the e-registration, e-filing, and e-billing variables, so that the e-registration variable has an effect on taxpayer compliance through taxpayer satisfaction, the e-filing variable has an effect on taxpayer compliance through taxpayer satisfaction, and e-billing variables affect taxpayer compliance through taxpayer satisfaction.

IV. DISCUSSION
Effect of E-Registration on Taxpayer Compliance
Based on the results of the multiple linear regression test in the table above, it shows that the e-registration variable has a regression coefficient value with a positive direction of 0.084 with a significance value greater than 0.05, namely 0.101, so from this result, it means that e-registration has no effect on taxpayer compliance. Therefore, the existence of e-registration has not been able to increase taxpayer compliance.
Effect of E-Filling on Taxpayer Compliance
Based on the results of multiple linear regression testing on the e-filing variable, it has a regression coefficient with a positive direction of 0.329 and a significance level of 0.000 <0.05. Thus, it can be concluded that the e-filing variable has a positive effect on taxpayer compliance. However, this result contradicts the results of research conducted by (Handayani, 2017)and (Nurchamid & Sutjahyani, 2018), which said e-filing had no effect on taxpayer compliance because many did not understand how to use e-filing and there were still many taxpayers who were not aware of compliance in conducting tax reporting.

Effect of E-Billing on Taxpayer Compliance

Based on the results of the multiple linear regression test for the e-billing variable, it has a regression coefficient with a positive direction of 0.367 and a significance level of 0.000 < 0.05. Thus, it can be concluded that the e-billing variable has a positive effect on taxpayer compliance. E-billing is a system that can help taxpayers shorten payment times without requiring them to queue at the bank.

As for the indicators of e-billing, there are several, namely ease of the payment process, reduced time allocation, and the ability to minimize tax processing costs. then the level of taxpayer compliance will also increase. Vice versa, if the taxpayer is not using the e-billing system, it will also have an impact on reducing the level of mandatory compliance.

Effect of Taxpayer Satisfaction on Compulsory Compliance Tax

Based on the results of the multiple linear regression test that has been done, the variable of taxpayer satisfaction has a regression coefficient value with a positive direction of 0.320 and a significance level of 0.000 < 0.05. With these results, it can be concluded that the variable of taxpayer satisfaction has a significant positive effect on taxpayer compliance. Taxpayer satisfaction is a feeling that has been fulfilled by the existence of a system that has been created and implemented. This satisfaction will have an impact on someone's obedience to what is ordered and determined (Handayani, 2017).

Effect of E-Registration on Taxpayer Satisfaction

Based on the results of multiple linear regression tests, the e-registration variable has a regression coefficient value with a positive direction of 0.069 and a significance level of 0.385 > 0.05, so from these results, it can be concluded that e-registration does not significantly influence taxpayer satisfaction because it has a value significance greater than 0.05. Therefore, the existence of e-registration has not been able to increase taxpayer compliance.

Effect of E-Filling on Taxpayer Satisfaction

Based on the results of tests that have been carried out on multiple linear regression calculations for the e-filing variable, it has a regression coefficient value with a positive direction of 0.365 and a significance level of 0.000 < 0.05. With these results, it can be concluded that the e-filing variable has a significant positive effect on taxpayer satisfaction. The results of this study are also in line with research conducted by Putra & Padriansyah (2019) and Harlim (-filing variable, it has a regression coefficient value with a positive direction of 0.365 and a significance level of 0.000 0.05. With these results, it can be concluded that the e-filing variable has a significant positive effect on taxpayer satisfaction. The results of this study are also in line with research conducted by Putra & Padriansyah (2019) and Harlim (2019), which explain that e-filing has an effect on taxpayer satisfaction. This e-filing system is very easy to use with fast access and can be done in real time according to the time we want to do reporting, which increases the feeling of taxpayer satisfaction and makes tax reporting easier.

Effect of E-Billing on Compulsory SatisfactionTax

Based on the results of multiple linear regression tests in this study, the e-billing variable has a regression coefficient value with a positive direction of 0.225 and a significance level of 0.20 < 0.05. These results indicate that e-billing has a significant positive effect on taxpayer satisfaction. DGT implemented e-billing to improve taxpayer satisfaction, allowing taxpayers to make payments in real time wherever and whenever they want. It turns out that it is able to provide a sense of satisfaction with the services provided by tax officers, so that the existence of an e-billing system can increase taxpayer satisfaction.

Effect of E-Registration through Taxpayer Satisfaction on Taxpayer Compliance

Based on the path coefficient value of the e-registration variable on taxpayer compliance through taxpayer satisfaction of 0.10608, it is greater than the direct effect of e-registration on taxpayer compliance of 0.084. So with this value, it can be concluded that the e-registration variable, through taxpayer satisfaction, has an indirect effect on taxpayer compliance. This e-registration system is used to make it easier for taxpayers to report taxes and increase mandatory satisfaction.

Effect of E-Filing through Taxpayer Satisfaction on Taxpayer Compliance

Based on the path coefficient value of the e-filling variable on taxpayer compliance through taxpayer satisfaction of 0.4458, it is greater than the direct effect of e-registration on taxpayer compliance of 0.0.329. So with this value, it can be concluded that the e-filing variable, through taxpayer satisfaction, has an indirect effect on taxpayer compliance. This e-filing system is used to make it easier for taxpayers who wish to report taxes and to increase the satisfaction of taxpayers who previously reported manually, which took days to report.

Effect of E-Billing through Taxpayer Satisfaction on Taxpayer Compliance

Based on the path coefficient value of the e-billing variable on taxpayer compliance through taxpayer satisfaction of 0.439, it is greater than the direct effect of e-billing on taxpayer compliance of 0.367. So with these results, it can be concluded that the e-billing variable, through taxpayer satisfaction, has an indirect effect on taxpayer compliance. An electronic payment system, namely e-billing, is used for taxpayers to make payments wherever and whenever they want (Putra & Padriyansyah, 2019). This research is in line with research conducted by Rindy et al. (2019), which states that e-billing has a direct effect on taxpayer compliance.

As a result, it is possible to conclude that e-billing has a direct impact on taxpayer compliance as well as an indirect impact through taxpayer satisfaction.

V. CONCLUSION

The object of research in this study is the Central Jakarta taxpayer. This study aims to determine whether e-registration, e-filing, and e-billing affect taxpayer compliance, with taxpayer satisfaction as an intervening variable. The number of samples used in this study was 120. As for the test results from the study, it can be concluded that while e-registration has no effect on taxpayer compliance, e-filing has a significantly positive effect on taxpayer compliance. e-billing has a significant positive effect on taxpayer compliance, taxpayer satisfaction has a significant positive effect on taxpayer compliance, e-registration has no effect on taxpayer satisfaction, e-filing has a significant positive effect on taxpayer satisfaction, e-billing has an effect significantly positive on taxpayer satisfaction, e-registration has a significant positive effect on taxpayer compliance through taxpayer satisfaction, the effect of e-filing on taxpayer compliance through taxpayer satisfaction, and e-billing has an effect on taxpayer compliance through taxpayer satisfaction tax

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