JRSSEM 2024, Vol. 03, No. 12, 1687 – 1698
E-ISSN: 2807 - 6311, P-ISSN: 2807 - 6494

The Effect of The Implementation of E-Filling, E-Billing And Tax Sanctions On The Compliance Of Individual Taxpayers at KPP Pratama Cirebon Dua

Moh. Yudi Mahadianto [1]
Azhaar Kamilia [2]
Ratu Rossa Amelia Ramadhani [3]
Etika Karimatul Fuziani [4]
Nelia Fariani Siregar [5]
Universitas Swadaya Gunung Jati Cirebon, Indonesia[1,2,3,45]
Email: : mohyudim@ugj.ac.id, azharkamila2204@gmail.com, mrsraturossa@gmail.com, etikafuziani81563@gmail.com, nelia_fariani@ugj.ac.id
*Correspondence: mohyudim@ugj.ac.id

ABSTRACT: This study aims to examine the influence of the e-filling, e-billing, and tax sanctions systems on the compliance of individual taxpayers. The population in this study is individual taxpayers at KPP Pratam Cirebon Dua. Sampling was carried out using the purposive sampling method. So that the number of samples obtained was 100 respondents. The data analysis technique uses multiple linear analysis with the help of the SPSS 26 program. Before conducting the hypothesis test, a data quality test was carried out which included a validity test and a reliability test, a classical assumption which included a data normality test, a multicollinearity test and a hysteroskedasticity test, then a hypothesis test was carried out through the R2 test, F test and t test. The results of the study show that the implementation of the e-filling system has no effect on taxpayer compliance, while the implementation of the e-billing system and tax sanctions have a positive effect on taxpayer compliance.

Keywords: e-filling, e-billing, tax sanctions, individual taxpayer compliance

INTRODUCTION

In general, state revenue, especially from taxes and non-taxes, is the main source of financing state spending. Taxes are mandatory contributions that the state collects from its people based on the law. Unlike other levies, taxes do not provide direct counterachievement to the payer (Wahyudi, 2021).

There are many obstacles to increasing tax revenue for the State. Low taxpayer compliance is one of these problems. Some taxpayers don't report or pay taxes at all, while others try to pay less taxes than they should (Wahyudi, 2021).

As a developing country, taxes are Indonesia's main source of income. In general, taxes are contributions that citizens are required to pay to the State,

and these funds can then be used to get used for various public and government purposes. People do not pay taxes to get personal benefits from the tax, but rather taxes are used for the public interest, not for individual profits (Paot, 2022).

Taxpayer Compliance can be defined as when a taxpayer carries out his tax obligations and exercises his tax rights by adhering to the applicable laws and regulations (K. P. P. Pratama, 2021). According to Situmorang, (2023) Taxpayer compliance is a form of behavior to comply and be aware in terms of making payments and reporting annual tax returns guided by the rules set, if compliance with tax rules is weak, this will have an impact on the decline in the level of government tax revenue, so it is very important to maintain the level of taxpayer compliance.

According to data from the previous ten years, the reporting of tax returns from 200 million people is still very low, around 33%. This poses a major challenge to development financing as the shortfall must be covered with debt. Debt in the first quarter of 2021 reached US$ 387.5 billion, or around Rp.5,425 trillion, based on an exchange rate of Rp.14,000 per US$, according to BI data. This data increased by 8.7 percent compared to the same period in 2017, which was US$ billion. Government debt rose 11.6% to US$ 181.14 billion (around Rp. 2,535 trillion) and private debt rose 6.3% to US$ 174.05 billion (around Rp. 2,437 trillion). This was an 8.7 percent increase, but lower than the previous quarter's 10.4 percent https://fajarcirebon.com/mereduksi-kemiskinan-lewat-pajak/ .

Several factors affect WPOP compliance. E-Filling, E-Billing and Tax Sanctions are part of these dimensions.

For starters, there is the E-Filling System, or E-Filling, which is an application and invention aimed at increasing tax knowledge and demand. The public as taxpayers is expected to be able to make and submit tax return reports more easily with e-filling. For the implementation of e-filling, the public must also understand the existence of the internet. More and more people are using e-filling to file taxes. The second consideration is e-billing, which allows tax payers to pay their taxes online with a unique billing code. Third, there are tax sanctions, which must be complied with by taxpayers because these sanctions prevent taxpayers from violating tax laws. Knowing the ins and outs of the legal consequences of tax sanctions is very important. To prevent tax law offenders from engaging in such behavior, these penalties are imposed. So, taxpayers can learn to comply with tax regulations through tax fines, even if they fear the consequences.

The reason for choosing the title "The Effect of the Implementation of the E-Filling, E-Billing and Tax Sanctions System on the Compliance of Individual Taxpayers at KPP Pratama Cirebon Dua" is because it has relevance, urgency, benefits, authenticity, feasibility, and significant contribution potential. Title by combining three factors (e-filling, e-billing, and tax sanctions) in one study.

Literature Review

***Technology Acceptance Model* (TAM)**

An explanation of the elements that affect the adoption and use of computer technology by society is provided by *Technology Acceptance*

Model (TAM). In 1986, Fred Davis first came up with this idea. One of the useful paradigms to know what makes people want to adopt new technologies is TAM. Predicting and explaining how consumers adopt and use new technologies can be done with this concept (Sunarto & Liana, 2020).

E-Filling

E-filling is the process of filling out and sending tax forms electronically through a system provided by the Directorate of Taxes or local tax agencies. The e-filling system is trustworthy and can assist taxpayers in completing their tasks, which can inspire them to use it (Lestari, 2023). One of the methods of submitting annual tax returns electronically and in real time on the internet is known as "e-filling" as stated in PER-01/PJ/2014 (Fadhilatunisa, 2021).

E-Billing

E-billing is an electronic tax payment system that uses a billing code (Rokhman et al., 2023). The convenience offered by e-billing, such as the online payment process without queues, allows taxpayers to more easily carry out their obligations. Previous research by Putra & Shandy (2020) has shown the influence of e-billing on taxpayer compliance.

Tax Sanctions

Tax sanctions are consequences that must be borne by individual taxpayers if they do not comply with the rules in the Tax Law. This sanction aims to enforce compliance and encourage WPOP to meet its tax obligations (Larasdiputra & Saputra, 2021). According to (Prayitna & Witono, 2022) Taxpayers will be subject to sanctions when they intentionally or unintentionally violate tax regulations. The government uses these consequences as a starting point to decide what type of penalty will be imposed on violating taxpayers.

Taxpayer Compliance

The definition of Taxpayer according to Law No. 16 of 2009 concerning General Provisions and Tax Procedures is that a Taxpayer is an individual or entity, including tax payers, tax deductors, and tax collectors, who have tax rights and obligations in accordance with the provisions of laws and regulations. Based on the Decree of the Minister of Finance of the Republic of Indonesia Number 74/PMK.03/2012, the definition of tax compliance is based on several indicators. Meanwhile, among other things, the submission of the Notification Letter (SPT) on time, there are no tax arrears except for those who have received installment permits or delays have never been convicted (Arham & Firmansyah, 2021). Because they committed tax crimes based on court decisions by having permanent legal force in the last five years. Thus, this study concludes that tax compliance is the compliance of taxpayers in carrying out tax obligations, both formal and material (Arham & Firmansyah, 2021). Tax compliance can be defined as a situation where the Taxpayer fulfills all tax obligations and exercises his tax rights (D. W. Pratama, 2020b). According to (I. G. Pratama, 2015) (Mahadianto & Astuti, 2017), defines tax compliance as a situation in which taxpayers comply and have awareness in fulfilling tax obligations.

Hypothesis Development

a. The Effect of E-filling on Taxpayer Compliance

E-filling simplifies the process of reporting, counting, and paying taxes for taxpayers. More accurate tax returns can be filed and paid if people find the system easy to use (Lestari, 2023).

Research that has been conducted by (Sunarto & Liana, 2020) identify that the application of *e-filling* has a significant positive effect on taxpayer compliance, while the research conducted by (Alfredo, 2022) identifies that the application of *e-filling* has no effect on Taxpayer Compliance. The data has been used to generate hypotheses:

H1: The E-Filling System has no effect on Taxpayer Compliance.

b. The Effect of E-billing on Taxpayer Compliance

This implementation can provide a number of benefits, including affecting the level of taxpayer compliance. With this e-billing system, taxpayers can access bill information and make tax payments and can be from anywhere and anytime through a digital platform.

Despite the conflicting claims of (Wahyudi, 2021) and (Pratama, 2020), two separate studies have found that e-billing applications have a beneficial impact on taxpayer compliance. The hypothesis has been developed from the information provided:

H2: E-Billing has a positive effect on Taxpayer Compliance

c. The Effect of Tax Sanctions on Taxpayer Compliance

Tax sanctions are one of the tools that can be used by the government to prevent tax non-compliance. When tax sanctions are applied firmly, this can make taxpayers more careful and comply with their tax obligations. These significant tax sanctions pose a threat and can be an incentive for individuals or companies to report and pay taxes correctly and on time.

Tax sanctions increase taxpayer compliance according to research (Namarina Supaika & Halimatusadiah, 2023) and according to (Sriniyati, 2020) Tax sanctions significantly increase taxpayer compliance. A working hypothesis has been developed from the information provided:

H3: Tax Sanctions have a positive effect on Taxpayer Compliance.

The novelty of this study lies in its provision of significant insights into individual taxpayer compliance at KPP Pratama Cirebon Dua by integrating three critical factors: the implementation of e-filling, e-billing, and tax sanctions. This integration allows for a comprehensive understanding of how these elements collectively influence taxpayer behavior. Unlike previous studies that focused on a single factor, this research simultaneously examines e-filling, e-billing, and tax sanctions, offering a holistic view of the factors influencing taxpayer compliance. By focusing on individual taxpayers at KPP Pratama Cirebon Dua, the study provides localized insights essential for tailoring policy and administrative strategies to improve compliance in specific regions. Additionally, the research addresses and tests conflicting findings from earlier studies on the impact of e-filling and e-billing on taxpayer compliance and applies the Technology Acceptance Model (TAM) to understand the adoption and impact of these systems. The methodology includes multiple linear analysis, validity and reliability tests, and classical assumption tests, ensuring the reliability and validity of the findings. The results

offer practical insights for tax authorities, highlighting the need for targeted interventions in e-filling and e-billing systems and the enforcement of tax sanctions to enhance compliance. Overall, the study's novelty lies in its comprehensive, localized, and methodologically rigorous approach to understanding the multifaceted influences on taxpayer compliance.

RESEARCH METHODOLOGY

The design of this study is a quantitative research and aims to determine the effect of the implementation of e-filling, e-billing and tax sanctions on the compliance of individual taxpayers at KPP Pratama Cirebon Dua. This study consists of independent variables, namely e-filling, e-billing and tax sanctions and one dependent variable, namely individual taxpayer compliance at KPP Pratama Cirebon Dua.

Data collection was carried out by distributing research questionnaires using a Likert scale, then the questionnaire was distributed to respondents, using the purposive sampling technique. The distribution of questionnaires was carried out to individual taxpayers at KPP Pratama Cirebon Dua. The data obtained will then be calculated using the Slovin formula, which has an error rate of 10%. How to calculate Slovin's formula :

n = N/(1+Ne2) ..... (1)

Information:

N = Number of samples

n = Number of population (so many)

e2 = Number of sampling error tolerances or percentages (the limit of accuracy that

desired 0.1%)

$$n = \frac{N}{1+ Ne^2}$$

$$n = \frac{550{,}000}{1+550{,}000\ (0{,}1)^{\ 2}}$$

n = 100

From the calculation using the slovin formula, the sample obtained was 100 respondents.

Descriptive Analysis

Descriptive analysis, a statistical tool for analyzing data through clear and concise descriptions, is integrated into the data analysis approach.

Data Analysis Techniques

Data Quality Test

1. Validity Test

To determine whether the questionnaire is accurate and reliable, the researcher conducted a validity test. If the statement provided can reveal something that the questionnaire will assess, then the questionnaire is considered valid. To find out the validity level, we will compare RHitung with RTabel. An indicator is considered valid if the RHtung is higher than the RTabel.

2. Reliability Test

Surveys that assess more than one concept or variable can be evaluated using a reality test. Once a statement is considered valid through a validity test, it is tested for reliability. To measure consistency or conformity with the responses given by respondents, researchers used this test. If the Alpha Cronbach value (▪) is more than 0.60,

then the reliability test can be considered trustworthy.

Classical Assumption Test

1. Data Normality Test

If you want to make sure that the residual is normal, you can use a non-parametric statistical test *Kolmogorov-Smirnov* (K-S) along with the I-*sample*. We reject Ho and accept Ha if the p-value is significantly > 0.05, which indicates that the residual value follows the classical distribution or is in accordance with the assumptions. Using the SPSS application, this test is calculated mathematically.

2. Multicollinearity Test

Regression multicollinearity testing was carried out to see if there was a substantial correlation between the independent variables and among other independent variables. This study aims to explain this by comparing the Tolerance value with the Variance *Inflation Factor* (VIF) value. The data does not indicate that the Tolerance and VIF values < 10 and 0.10 values again.

3. Hesteroskedasticity Test

To check whether the independent variables in the regression model have a constant variance from one observation to the next, a hysterossedity test is performed. If the regression model is homoscedasticity and if hesteroskedasticity occurs, then the regression model is excellent. If the significant value of the regression model > of 0.05, then no hysterossedextiness occurs.

Multiple Linear Regression Analysis

Regression analysis is used to determine how and to what extent certain independent variables impact dependent variables.

1. Model Feasibility Test (Test F)

Equipped to evaluate the practicality of multi-linear regression models. The F test essentially reveals how the model's independent variables affect the dependent variables. In this study, the research process *Goodness of Fit* using the F test involves the determination of the working hypothesis (Hi) and the supporting hypothesis (Ho) using the decision criteria, with the working hypothesis rejected if the significant value < 0.05 and accepted if the significant value > 0.05. Examine the statistically significant F value in the regression output vector using SPSS at a significance level of 0.05 (▪ = 5%) is another way to perform the F test.

2. Determination Coefficient Test (R2)

To find out how well the model matches the data and how much variation there is in the dependent variables. Values with 0 and 1 are the coefficients of determination. The decreasing **R2** value indicates that the independent variables provide less information about the relationship between the two variables. Independent factors practically fully explain the dependent variable if the **value of R2** is close to one.

3. Hypothesis Test (t-Test)

Researchers can see how much difference one independent variable makes in explaining the fluctuations of dependent variables. Comparing the value of the sig with the sign for each variable, the researcher can determine whether Ha is accepted or rejected in this study. The researcher sets the alpha (significance level) at 5% so that if the significance value is more than 0.05, the

researcher rejects Ha. Ha acceptance depends on a < significance level of 0.05.

RESULT AND DISCUSSION

A. Research Results

1. Data Quality Test

This test is carried out to see if the field data is really worth researching or not, this test uses validity and reliability testing.

a. Validity test

The validity test of this research instrument was carried out on the taxpayer community registered at the Cirebon tax service office (KPP) with a total of 30 people through a questionnaire. Then from the results of the questionnaire, the researcher processed using SPSS 26 software. To determine whether the statement or question in the questionnaire is valid or invalid by comparing the calculated r shown by the Pearson Correlations value table generated by the SPSS 26 software both on the X1, X2 and Y variables with the r table obtained from the r table, which is 0.361 with the calculation N = 30. If the value produced is positive and r counts > r table, then the item can be declared valid (can be used in research and included in subsequent tests), if r calculates < r table, then the item is declared invalid (not involved in the research). The results of the validity test of the instrument in this study can be seen in the table below.

Table 1 Validity Test Results

Variable	Instrument	R Count	R table	Information
E-filling System (X1)	1	0,884	0,361	VALID
	2	0,940	0,361	VALID
	3	0,948	0,361	VALID
	4	0,932	0,361	VALID
	5	0,900	0,361	VALID
	6	0,856	0,361	VALID
E-billing System (X2)	1	0,885	0,361	VALID
	2	0,749	0,361	VALID
	3	0,877	0,361	VALID
	4	0,907	0,361	VALID
	5	0,774	0,361	VALID
	6	0,816	0,361	VALID
Tax sanctions (X3)	1	0,748	0,361	VALID
	2	0,845	0,361	VALID
	3	0,833	0,361	VALID
	4	0,837	0,361	VALID
	5	0,832	0,361	VALID
	6	0,744	0,361	VALID

Obligations of taxpayers (Y)	1	0,850	0,361	VALID
	2	0,924	0,361	VALID
	3	0,887	0,361	VALID
	4	0,852	0,361	VALID
	5	0,857	0,361	VALID
	6	0,763	0,361	VALID

Source:SPSS Data Processing, 2024

Based on the table of validity test results, that of the 24 statement instruments submitted in the study, there were 6 statements for variable X1, 6 statements for variable X2, 6 statements for variable X3 and 6 questions for variable Y were all declared valid.

b. Reliability Test

Reliability is a measuring tool to measure a questionnaire which is an indicator of a variable. A questionnaire is said to be reliable if a person's answers to questions are consistent or stable over time. This study uses SPSS 26 to test reliability. A variable is said to be reliable if it gives a Cronbach Alpa value > 0.60.

Table 2 Reliability Test Results

Variable	Reliability Coeficient	Cronbach Alpha	Alpha Value	Information
E-filling System (X1)	6 Questions	0,95	0,60	RELIABLE
E-billing System (X2)	6 Questions	0,91	0,60	RELIABLE
Tax sanctions (X3)	6 Questions	0,89	0,60	RELIABLE
Obligations of taxpayers (Y)	6 Questions	0,92	0,60	RELIABLE

Source: SPSS Data Processing, 2024

Based on the table above, it can be concluded that 24 statements in the study with 6 statements for variable X1, 6 statements for variable X2, 6 statements for variable X3 and 6 questions for variable Y have been declared reliable because the Cornbach Alpha value produced by variable X1 is 0.95 > 0.60, variable X2 0.91 > 0.60, variable X3 0.89 > 0.60 and variable Y 0.92 > 0.60. All four exceed 0.60 so it is said to be reliable.

2. Classical Assumption Test

a. Normality Test

Table 3 Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		100
Normal Parametersa,b	Mean	.0000000
	Std. Deviation	2.23867567
Most Extreme Differences	Absolute	.071

	Positive	.053
	Negative	-.071
Test Statistic		.071
Asymp. Sig. (2-tailed)		.200c,d
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Source: SPSS data processing, 2024

Based on the table, it can be seen that the significance value shows a number of 0.200 which means greater than 0.05. Therefore, it can be concluded that the data of the E-filling, E-billing system and tax sanctions on taxpayer compliance in this study are distributed normally.

b. Multicollinearity Test

Table 4 Multicollinearity Test Results

Coefficientsa

Type		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.560	1.599		.975	.332		
	E-filling (X1)	.155	.082	.177	1.892	.061	.352	2.838
	E-billing (X2)	.355	.106	.355	3.349	.001	.274	3.649
	Tax sanctions (X3)	.444	.082	.411	5.444	.000	.541	1.850

a. Dependent Variable: Taxpayer compliance (Y)

Source: SPSS data processing, 2024

Based on the output table, the multicollinearity test results show that the tolerance value for the variable of the E-filling system (X1) is 0.35 > 0.10 while the VIF value for the variable E-filling is 2.838 < 10.00. The tolerance value for the E-billing system variable (X2) is 0.27 > 0.10 while the VIF value for the E-billing variable is 3.649 < 10.00. The tolerance value for the tax sanction variable (X3) is 0.54 > 0.10 while the VIF value for the tax sanction variable is 1.850 < 10.00. Therefore, referring to decision-making in the multicollinearity test, it can be concluded that there are no symptoms of multicollinearity in the regression model.

c. Heteroscedasticity Test

Table 5 Heteroscedasticity Test Results

Coefficientsa

	Type	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.960	.975		2.010	.047
	E-filling (X1)	.059	.050	.202	1.184	.239

E-billing (X2)	-.066	.065	-.198	-1.023	.309
Tax sanctions (X3)	-.001	.050	-.004	-.026	.979

a. Dependent Variable: Abs_RES

Source: SPSS data processing, 2024

From the output results, it can be seen that the significance value of the variable of the E-filling system (X1) is 0.239 greater than the significance level of 0.05. The variable significance value of the E-billing system (X2) is 0.309 greater than the significance level of 0.05. The significance value of the variable of tax sanctions (X3) is 0.979 greater than the significance level of 0.05. So it can be concluded that there is no heteroscedasticity.

3. Multiple Linear Regression Analysis

Table 6 Multiple Linear Regression Analysis Test Results

Coefficientsa

Type		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	1.560	1.599		.975	.332
	E-filling (X1)	.155	.082	.177	1.892	.061
	E-billing (X2)	.355	.106	.355	3.349	.001
	Tax sanctions (X3)	.444	.082	.411	5.444	.000

a. Dependent Variable: Taxpayer compliance (Y)

Source: SPSS data processing, 2024

Based on the table above, the Constant (A) value is 1,560 and for the E-filling system (value B) is 0.155, the E-billing system (value B) is 0.355, and the tax sanction (value B) is 0.444. So that the multiple linear regression equation can be obtained as follows:

$$Y = 1.560 + 0.155X1 + 0.3554X2 + 0.444X3 + e$$

Where:
Y = Taxpayer compliance
a = Constant
X1 = E-filling System
X2 = E-billing System
X3 = Tax sanctions
e = Standard error

a. Model Feasibility Test (Test F)

Table 7 Test Results F

ANOVAa

Type		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1183.555	3	394.518	76.334	.000b
	Residual	496.155	96	5.168		
	Total	1679.710	99			

a. Dependent Variable: Taxpayer compliance (Y)

b. Predictors: (Constant), Tax sanctions (X3), E-filling (X1), E-billing (X2)

Source: SPSS data processing, 2024

Based on the table above, the calculated f value of 76.334 is greater than the table f of 3.089 (df = 100 – 2) and with a sinification level of 0.000 less than 0.05. Because f calculates the > from f table which means H3 is accepted, so it can be concluded that the E-filling system (X1), E-billing system (X2), and

tax sanctions (X3) have a simultaneous effect on taxpayer compliance (Y).

b. Determinant coefficient test

Table 8 Determinant Coefficient Test Results

Model Summary				
Type	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.839a	.705	.695	2.27339

a. Predictors: (Constant), Tax sanctions (X3), E-filling (X1), E-billing (X2)

Source: SPSS data processing, 2024

From the table above, the results of the determination coefficient test show that the magnitude of the R2 number is 0.705 which shows that the independent variables, namely the E-filling system (X1), E-billing (X2) and tax sanction variables (X3), explain the influence on the dependent variable, namely taxpayer compliance (Y) by 70.5% while the remaining 29.5% is influenced by other factors that come from outside the variables studied.

4. Hypothesis Test (T-Test)

Table 9 T Test Results

Coefficientsa						
		Unstandardized Coefficients		Standardized Coefficients		
	Type	B	Std. Error	Beta	t	Sig.
1	(Constant)	1.560	1.599		.975	.332
	E-filling (X1)	.155	.082	.177	1.892	.061
	E-billing (X2)	.355	.106	.355	3.349	.001
	Tax sanctions (X3)	.444	.082	.411	5.444	.000

a. Dependent Variable: Taxpayer compliance (Y)

Source: SPSS data processing, 2024

Based on the table above, the results in this study were obtained table T of 1,984 with the following calculations:

T table = (a/2:n-k-1)
= (0.05/2; 100-3-1)
= (0.025; 98) (see t distribution table)
= 1.98 (t table)

From the table above, it can be concluded as follows:

1. Hypothesis testing 1 (Effect of X1 on Y)

Ho1: the use of the E-filling system does not have a positive effect on taxpayer compliance

H1: The use of the E-filling system has a positive effect on taxpayer compliance

The hypothesis test of the variable of the use of the E-filling system (X1) on taxpayer compliance (Y) has $t_{count} < t_{table}$ that is 1.892 < 1,984 and a significance level of 0, 06 > 0.05, this means that the use of the E-filling system (X1) does not have a positive effect on taxpayer compliance (Y). It can be interpreted that Ho1 is accepted and H1 is rejected

2. Hypothesis testing 2 (Effect of X2 on Y)

Ho2: the use of the E-billing system does not have a positive effect on taxpayer compliance
H2: The use of the E-billing system has a positive effect on taxpayer compliance

The hypothesis test of the variable of the use of the E-billing system (X2) on taxpayer compliance (Y) has $t_{count} > t_{table}$ that is 3.349 > 1,984 and a significance level of 0, 00 < 0.05, this means that the use of the E-billing system (X2) has a positive effect on taxpayer compliance (Y). So it can be interpreted that Ho2 is rejected and H2 is accepted

3. Hypothesis testing 3 (Effect of X3 on Y)

Ho3: the use of tax sanctions does not have a positive effect on taxpayer compliance
H3: The use of tax sanctions has a positive effect on taxpayer compliance

The hypothesis test of the variable of the use of tax sanctions (X3) on taxpayer compliance (Y) has $t_{count} > t_{table}$ that is 5.444 > 1,984 and a significance level of 0, 00 < 0.05, this means that partially and significantly the use of tax sanctions (X3) has a positive effect on taxpayer compliance (Y). So it can be interpreted that Ho3 is rejected and H3 is accepted.

Discussion

Based on the research that has been carried out, the results obtained from the results of the hypothesis test are as follows:

The Effect of the E-filling System on Individual Taxpayer Compliance at KPP Pratama Cirebon Dua

Based on the data that has been tested previously, it can be known that 6 questions contained in the independent variable, namely the E-filling system (X1) and 6 statements and questions in the dependent verifiable, namely Taxpayer Compliance (Y) are valid and reliable so that they can be used in this study in accordance with tables 1.1 and 1.2.

The results of the analysis of this study show that the use of the E-filling system (X1) does not have a positive and significant influence on taxpayer compliance (Y). This can be proven by the results of the hypothesis test (T test) having $t_{count} < t_{table}$ that is 1.892 < 1,984 and a significance level of 0, 06 > 0.05, this means that the use of the E-filling system (X1) does not have a positive effect on taxpayer compliance (Y).

This shows that the E-filling system has no influence on taxpayer compliance at KPP Pratama Cirebon Dua**.** The reform carried out by the Directorate General of Taxes in the field of modernizing tax administration with the existence of a program to submit the Annual Individual Tax Return through the e-filing application system, has not been able to achieve the goals and intentions so that taxpayers become more comfortable and easier in fulfilling their tax obligations.

The Effect of the E-billing System on the Compliance of Individual Taxpayers at KPP Pratama Cirebon Dua

Based on the data that has been tested previously, it can be known that 6 questions contained in the independent variable, namely the E-billing system (X2) and 6 statements and questions in the dependent verifiable, namely Taxpayer Compliance (Y) are valid and reliable so that they can be used in this study in accordance with tables 1.1 and 1.2.The results of the analysis of this study show that the use of the E-billing

system (X2) has a positive and significant influence on taxpayer compliance (Y). This can be proven by the results of the hypothesis test (T test) having $t_{count} > t_{table}$ that is 3.349 > 1,984 and a significance level of 0, 00 < 0.05, this means that the use of the E-billing system (X2) has a positive effect on taxpayer compliance (Y)

This is because e-billing is a means used for taxpayers to pay their tax obligations. Paying taxes is an obligation for the taxpayer concerned so that the means used have no effect on the taxpayer to fulfill their obligations. This is because e-billing is only one way to pay taxes so that taxpayers can still use other ways to pay their taxes, for example by coming directly to a bank or post office appointed by the government to make payments

The Effect of Tax Sanctions on the Compliance of Individual Taxpayers at KPP Pratama Cirebon Dua

Based on the data that has been tested previously, it can be known that 6 questions contained in the independent variable, namely tax sanctions (X3) and 6 statements and questions in the dependent verifiable, namely taxpayer compliance (Y) are valid and reliable so that they can be used in this study in accordance with tables 1.1 and 1.2.

The results of the analysis of this study show that the use of tax sanctions (X3) has a positive and significant influence on taxpayer compliance (Y). This can be proven by the results of the hypothesis test (T test) having $t_{count} > t_{table}$ that is 5.444 > 1,984 and a significance level of 0, 00 < 0.05, this means that partially and significantly the use of tax sanctions (X3) has a positive effect on taxpayer compliance (Y).

When a taxpayer is late, underperforms or does not pay the tax payable, the taxpayer will be subject to sanctions that can later harm the taxpayer, where the higher or heavier the sanction imposed, the more detrimental it will be to the taxpayer so that the taxpayer will prefer to comply so as not to be subject to the sanction. Therefore, the imposition of sanctions on taxpayers can lead to the fulfillment of tax obligations by taxpayers so that it can increase the compliance of taxpayers themselves. Taxpayers will obey (because of pressure) because they think that if they do not comply, they can be subject to sanctions that will later harm them even more.

CONCLUSION

The implementation of the results of the use of the E-filling system (X1) does not have a positive and significant effect on taxpayer compliance (Y). It can be seen from the results of the hypothesis test (T test) that it has t calculated < t of the table, which is 1,892 < 1,984 and the significance level is 0.06 > 0.05. This means that the higher the implementation of the e-filling application, the more taxpayer compliance will not increase significantly. Furthermore, the use of the E-billing system (X2) has a positive and significant influence on taxpayer compliance (Y). This can be proven by the results of the hypothesis test (T test) having t calculated > t table, which is 3,349 > 1,984 and a significance level of 0.00 < 0.05 which identifies that the better the implementation of the e-billing application, the more significant

the taxpayer compliance will increase. Finally, the use of the tax sanction system (X3) has a positive and significant influence on taxpayer compliance (Y). It can be seen from the results of the hypothesis test (T test) that it has t calculated > t table, which is 5,444 > 1,984 and a significance level of 0.00 < 0.05, meaning that the higher the implementation of the tax sanction system, the more significant the compliance of individual taxpayers.

REFERENCES

Alfredo, K. & P. E. S. (2022). Penerapan E-Filing Terhadap Kepatuhan Wajib Pajak Orang Pribadi Dalam Penyampaian Spt Tahunan(Studi Kasus Pada Kpp Pratama Pamekasan). *Ir-Perpustakaan Universitas Airlangga*, *3*(9), 87–94.

Arham, A., & Firmansyah, A. (2021). The Role Of Behavioral Theory In The Research Of Msmes Tax Compliance In Indonesia. *Riset*, *3*(1), 417–432. Https://Doi.Org/10.37641/Riset.V3i1.71

Fadhilatunisa, D. (2021). *Jurnal Bisnis Dan Akuntansi Unsurya (Studi Kasus Wajib Pajak Orang Pribadi Non Karyawan Di Kpp Pratama Makassar Selatan) Jurnal Bisnis Dan Akuntansi Unsurya*. *6*(2), 108–119.

Larasdiputra, & Saputra. (2021). The Effect Of Tax Amnesty , Compliance Fees , And Tax Sanctions On Individual Taxpayer Compliance. *South East Asia Journal Of Contemporary Business, Economics And Law*, *24*(2), 84–89.

Lestari, D. (2023). *Pengaruh Kesadaran Wajib Pajak*. *13*(2), 257–276.

Mahadianto, M. Y., & Astuti, A. D. (2017). Previllage Tax Payer, Sosialisasi Pajak, Dan Kepercayaan Pada Otoritas Pajak Terhadap Kepatuhan. *Jurnal Kajian Akuntansi*, *1*(1), 77–86. Https://Doi.Org/10.33603/Jka.V1i1.525

Namarina Supaika, C. A. Z., & Halimatusadiah, E. (2023). Pengaruh Sosialisasi Pajak Dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak. *Bandung Conference Series: Accountancy*, *3*(1). Https://Doi.Org/10.29313/Bcsa.V3i1.6676

Paot, N. B. (2022). Kepercayaan Publik, Kualitas Pelayanan Fiskus Dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi (Studi Kasus Wajib Pajak Orang Pribadi Di Daerah Bantul). *Jurnal Sosial Ekonomi Bisnis*, *2*(1), 27–37. Https://Doi.Org/10.55587/Jseb.V2i1.33

Pratama, D. W. (2020a). Jurnal Pengaruh Penerapan E-Filling Dan E-Billing Terhadap Kepatuhan Laporan Pajak Wajib Paja Orang Pribadi. 日本水産学会誌, *4*(13–29), 791–792.

Pratama, D. W. (2020b). Pengaruh Penerapan E-Filling Dan E-Billing Terhadap Kepatuhan Pelaporan Wajib Pajak Orang Pribadi. 日本水産学会誌, *4*(13–29), 791–792.

Pratama, I. G. (2015). Pengaruh Pengetahuan Perpajakan, Sanksi Perpajakan Dan Keadilan Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi. *Jurnal Ilmiah Mahasiswa Fakultas Ekonomi Dan Bisnis*, *4*(2), 1–10.

Pratama, K. P. P. (2021). *1* , *2* , *3*. *13*(2), 1–12.

Prayitna, S., & Witono, B. (2022). Pengaruh Sistem Samsat Drive Thru, Kesadaran Wajib Pajak, Sanksi Pajak, Pengetahuan Perpajakan Dan Akuntabilitas Pelayanan Publik Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Kendaraan Bermotor (Studi Pada Wajib Pajak Samsat Kota Surakarta). *Ikraith-Ekonomika No*, *5*(1), 134–141.

Putra, A. A., & Shandy, M. (2020). Pengaruh Penerapan Sistem Online Pajak (E-Registration,E-Filing, Dan E-Billing) Terhadap Tingkat Kepatuhan Wajib Pajak Orang Pribadi. (Studi Kasus Kantor Pelayanan Pajak Pratama Surakarta). *Jurnal Akuntansi*, *7*(1), 45–55.

Rokhman, A., Handoko, W., Tobirin, T., Antono, A., Kurniasih, D., & Sulaiman, A. I. (2023). The Effects Of E-Government, E-Billing And E-Filing On Taxpayer Compliance: A Case Of Taxpayers In Indonesia. *International Journal Of Data And Network Science*, *7*(1), 49–56. Https://Doi.Org/10.5267/J.Ijdns.2022.12.007

Situmorang, D. (2023). Pengaruh Pengetahuan Pajak, Pemeriksaan Pajak, Dan Tarif Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi Di Era Digital (Studi Kasus Kantor X Jakarta Pusat). *Media Akuntansi Perpajakan*, *8*(1), 1–7. Https://Doi.Org/10.52447/Map.V8i1.6858

Sriniyati, S. (2020). Pengaruh Moral Pajak, Sanksi Pajak, Dan Kebijakan Pengampunan Pajak Terhadap Kepatuhan Pajak Wajib Pajak Orang Pribadi. *Jurnal Akuntansi, Ekonomi Dan Manajemen Bisnis*, *8*(1), 14–23. Https://Doi.Org/10.30871/Jaemb.V8i1.1913

Sunarto, S., & Liana, Y. (2020). Pengaruh Penerapan Sistem E-Filing, Pemahaman Perpajakan Dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak. *Jiatax (Journal Of Islamic Accounting And Tax)*, *3*(1), 9. Https://Doi.Org/10.30587/Jiatax.V3i1.1530

Wahyudi, A. (2021). Pengaruh Penerapan Sistem E-Filing, Penerapan Sistem E-Billing, Kebijakan Insentif Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi. *Jurnal Ilmiah Akuntansi Kesatuan*, *9*(2), 299–308. Https://Doi.Org/10.37641/Jiakes.V9i2.800