

The Effect of Implementing E-Filing System, E-Billing System and Understanding of Tax Regulations on Individual Taxpayer Compliance at KPP Pratama Manado

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ABSTRACT

The purpose of this study was to determine the effect of implementing the E-Filing, E-Billing system and understanding of tax regulations on individual taxpayer compliance at KPP Pratama Manado. This type of research is quantitative research by distributing questionnaires. The analytical method used is multiple linear regression analysis with the help of SPSS version 23. The results of this study indicate that the application of the E-Filing system and understanding of tax regulations has a positive effect on individual taxpayer compliance, while the application of the E-Billing system has a negative effect on mandatory compliance. personal tax.

INTRODUCTION

The tax sector is the largest source of state revenue. In Indonesia the tax system adheres to the Self Assessment System. Taxpayer compliance is taxpayer compliance in fulfilling all applicable tax provisions (Rahayu, 2020: 189). Taxpayer compliance is an important factor because the Indonesian tax system adheres to the Self Assessment System. Improving individual taxpayer compliance requires improvement, both from tax reform and strong law enforcement, so that they can carry out their obligations as taxpayers. As the population in this country increases, the number of taxpayers from year to year also increases. However, there is a phenomenon that arises as the number of taxpayers increases and is also not offset, one of the causes of low taxpayer compliance is because they feel they have not seen real benefits for the state and society. The following is data regarding the level of WP OP compliance at KPP Pratama Manado from 2019-2021 which can be seen in table 1 below:

Table 1 Individual Taxpayer Compliance Level at KPP Pratama Manado in 2019-2021

Year	Registered Individual Taxpayer	Individual Taxpayer Active Status	Individual Taxpayer who submits SPT	Percentage of Compliance Level
2019	179.677	80.929	47.291	58,44%
2020	206.029	88.121	47.951	54,41%
2021	219.242	94.812	52.574	55,45%

Based on Table 1 above, it provides an overview of the development of the number of individual taxpayers registered at KPP Pratama Manado during the 2019-2021 period. In 2019 there were 80,929 active status Individual Taxpayer and 47,291 Individual Taxpayer reporting SPT with a compliance rate of 58.44%, then in 2020 88,121 active status Individual Taxpayer and 47,951 Individual Taxpayer reporting SPT with a compliance level of 54 .41% and finally in 2021 Individual Taxpayer with active status of 94,812 people and Individual Taxpayer reporting SPT as many as 52,574 with a compliance rate of 55.45%. It can be concluded that the level of the number of registered individual taxpayers and active status is getting higher every year, but the percentage of taxpayer compliance in reporting and paying taxes is decreasing, this shows that not all Individual Taxpayer with active status can fulfill their tax obligations because there are still many Individual Taxpayer with active status who violates the Tax Law and does not report SPT. Therefore, it is necessary to have an understanding of tax regulations to be able to increase awareness of Individual Taxpayer compliance at KPP Pratama Manado.

The Directorate General of Taxes strives to always provide optimal service to taxpayers in their services, namely by innovating changes in the payment system and tax reporting. One of the changes made was the launch of the E-Filing and E-Billing system. Even though the E-Filing and E-Billing system was created to make it easier for taxpayers to report taxes, looking back it turns out that currently there are still taxpayers who have not used this facility due to their lack of understanding in using this system so that taxpayers often disobey taxes because they find it difficult to report and pay taxes. Taxpayers do not understand the use of this system because the taxpayers themselves are still lacking in socialization of the use of the E-Filing and E-Billing system, and some taxpayers still choose to go directly to the office to report their SPT. Therefore, this has resulted in a lack of desire to carry out taxation activities from the public, which has an impact on state revenues.

Furthermore, the variable that will be examined in this study is the understanding of tax regulations which is the process by which taxpayers know about tax regulations, laws and procedures and apply them to pay taxes and know the benefits of taxes that will be useful for their lives. As state income which will later be returned to the community in the form of public facilities, but there are still many people who do not know about this. The lack of knowledge that taxpayers have about tax regulations, is due to the education level of taxpayers to further improve and explore more with teaching, training or explanations about knowledge of tax regulations to taxpayers so that they know more deeply about knowledge of tax regulations. Under these circumstances, it is hoped that taxpayers will comply in paying taxes.

KPP Pratama Manado maximizes the use of the E-Filing and E-Biling applications in managing reporting and submission of tax returns due to the Covid-19 pandemic that has occurred. Even though the use of this system at KPP Pratama Manado has been in effect for a long time, coupled with the increasing use of the internet in Indonesian society, so are taxpayers registered at KPP Pratama Manado where they have used this system a lot in the tax payment process, but when seen it turns out that there are still many who have not used this facility because taxpayers still do not understand and understand how to use it as well as other problems where they still lack knowledge of the current tax regulations, so this affects the level of taxpayer compliance in paying taxes and This has an impact on state revenue.

There is a similar study conducted by Fadilah and Sapari (2020) and Saputri (2021). In research conducted by Fadilah and Sapari (2020) states that the application of the E-Billing system does not affect taxpayer compliance, the application of the E-Filing system has a positive effect on taxpayer compliance while the application of tax sanctions does not affect taxpayer compliance. Whereas in the research conducted by Saputri (2021) concluded that the application of E-Filing has a positive effect on taxpayer compliance, because an online tax system will be easier and faster so that it can increase taxpayer compliance in reporting and paying taxes, implementing E-Billing has a positive effect on taxpayer compliance, because with the E-Billing system taxpayers can make payment transactions more quickly and accurately, so as to

increase taxpayer compliance so that they are timely in making tax payments and understanding taxation has a positive effect on taxpayer compliance, because when they can understand taxation procedures, taxpayers can also understand tax regulations so that they can increase their knowledge and insight about applicable tax regulations.

Based on the description that the researcher has previously described, the researcher wants to find out more about taxpayer compliance that is affected by the application of the E-Filing, E-Billing system and understanding of tax regulations by raising a research topic with the title: " The Effect of Implementation of the E-Filing System, E-Billing System and Understanding of Tax Regulations on Individual Taxpayer Compliance at KPP Pratama Manado"

LITERATURE REVIEW

E-Filing, E-Billing, Understanding of Tax Regulations, Taxpayer Compliance

E-Filing is part of the tax reform which taxation aims to prepare and submit SPT reports to the Directorate Tax General. Based on the theory of Planned Behavior (Theory of Planned Behavior), the implementation of the E-Filing system is associated with a behavior belief in which taxpayers believe in the results both when using the E-Filing system and after that the taxpayer will obey and obedient in paying and reporting taxes because the system is easier.

Research conducted by (Saputri, 2021), (Nuriza, 2021) and (Theis, Sabijono, Wangkar, 2021) found that the research results showed that the application of the E-Filling system has a positive effect on taxpayer compliance private person. Based on this explanation, the authors draw a hypothesis, that is:

H1: The application of the E-Filing system has a positive effect on taxpayer compliance private person at KPP Pratama Manado

E-Billing is part of the electronic tax payment system by using the id-Billing code as an aid in paying taxes. Based on the Theory of Planned Behavior, in this study, taxpayer compliance is associated with behavior beliefs, meaning that behavioral beliefs will affect attitudes towards behavior with the individual's subjective assessment of the world around him. E-Billing as part of the modernization of the taxation system may affect mandatory compliance personal tax. Where E-Billing exists to make it easier for taxpayers in the administration of tax payments. The application of the E-Billing system is linked also with behavioral beliefs where taxpayers are sure of good results when using the E-Billing system, so that taxpayers will be obedient and obedient in pay and report taxes because the system is easier.

Supported by research from (Maulida, 2020), (Sari, 2021) and (Manulang, Dewi, Yasa, 2020) where the research results show that the implementation of E-Billing has a positive and significant effect on compliance individual taxpayer. Based on these explanations, the authors drew a hypothesis, namely:

H2: The application of the E-Billing system has a positive effect on taxpayer compliance private person at KPP Pratama Manado

Knowledge and understanding of tax regulations is a process where taxpayers know about taxation and apply knowledge to pay taxes. Based on the Theory of Planned Behavior, which explain someone's behavior or attitude. In this study, compliance taxpayers associated with behavioral beliefs, meaning behavioral beliefs will influencing attitudes towards behavior with individual subjective judgments of the world around them, individual understanding of themselves and their environment, This is done by linking certain behaviors with various benefits or losses that may be obtained if the individual does or do not do it. In accordance with the theory of planned behavior where obligatory Taxpayers who have high knowledge will behave to comply tax regulations.

Supported by research from (Saputri, 2021) (Kusuma & Wulandari, 2021) and (Nuriza, 2021) which state that there is a positive influence on the understanding of tax regulations. This means that the higher understanding of taxation will also increase the desire of taxpayers to deliver timely notification letters, so that will improve taxpayer compliance. Based on these explanations, the authors drew a hypothesis, namely:

H3: Understanding of tax regulations has a positive effect on compliance individual taxpayers at KPP Pratama Manado

E-Filing is part of the tax administration reform aims to prepare and submit SPT reports to the Directorate Tax General. E-Billing is part of the online tax payment system electronically by using the Billing id code as payment identification the tax. Understanding tax regulations is a process which is mandatory tax understand and know about the rules and laws and regulations way of taxation and apply it to perform taxation activities such as, pay taxes, report SPT, and so on. If society has good understanding or knowledge of tax regulations, as well proper use of E-Filing and E-Billing systems in the payment process taxes, then in this case the application of the E-Filing system, E-Billing and understanding tax regulations can be an important element in efforts to improve individual taxpayer compliance.

Based on research conducted by Saputri (2021) explains that the application of the system of E-Filing, E-Billing and the level of understanding of taxation positive and significant effect on taxpayer compliance. Research result conducted by Pradnyana and Prena (2019) shows that the application E-Filing, E-Billing and understanding of taxation together (simultaneous) significant positive effect on taxpayer compliance. Based on From the explanation above, it can be concluded that the hypothesis is as follows:

H4: Application of E-Filing, E-Billing systems and understanding of tax regulations has a positive effect on individual taxpayer compliance at KPP Pratama Manado

Based on the hypothesis above, the following research model framework is obtained:

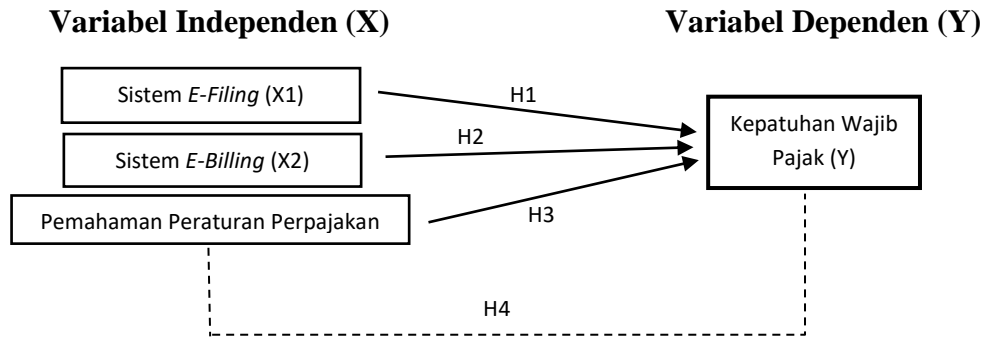


Figure 1. Research Model

METHODOLOGY

The type of data used in this research is quantitative data. Quantitative data is data in the form of numbers that are usually obtained through distributing questionnaires, direct observation or documentation and data processing is carried out by means of statistical analysis (Riyanto and Hatmawan, 2020: 28). The data used in this study is in the form of a questionnaire. Sources of data used in this study were obtained from primary and secondary data. Primary data in this study is data obtained directly by researchers by distributing questionnaires. Meanwhile, secondary data comes from the web, articles, books, and previous research journals. In this study the data collection method was by distributing questionnaires containing several lists of questions that would be asked by researchers to respondents related to variables, namely the E-Filing system (X1), the E-Billing system (X2) and understanding of tax regulations (X3).) as well as individual taxpayer compliance (Y). In this study the questionnaire was delivered directly to respondents at the research site using online media (Googleform). The questionnaire in this study used variable measurements using the Likert Scale method. The Likert Scale is a scale model that is widely used by researchers in measuring attitudes, opinions, perceptions or other social phenomena (Riyanto and Hatmawan, 2020: 24).

The population in this study were all individual taxpayers registered at KPP Pratama Manado. Because the amount of population data is very large and cannot be obtained by researchers. So in this study, researchers used the Cochran formula to determine the number of research samples if the population is unknown. Determination of the sample in this study using a sampling technique with the convenience sampling method or samples taken randomly by approaching everyone who is in the location of the study. The selection of this sample was carried out due to consideration of easy access that can be reached by researchers because the population is very large. The criteria for selecting the sample in this study are: 1. Individual Taxpayers who have an NPWP 2. Taxpayers registered at KPP Pratama Manado

Based on existing data, the data that has been collected will be processed by researchers using multiple linear regression analysis with the help of the SPSS (Statistical Product and Service Solutions) system.

RESEARCH RESULT

Classic Assumption Test Normality test

The following can be presented the results of the normality test using the Kolmogorov Smirnov Test method from processing the results of the tabulation of respondents' answers, as follows:

Table 2 Normality test
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	2.33046274
Most Extreme Differences	Absolute	.118
	Positive	.118
	Negative	-.069
Test Statistic		.118
Asymp. Sig. (2-tailed)		.002 ^c
Monte Carlo Sig. (2-tailed) Sig.		.116 ^d
99% Confidence Interval	Lower Bound	.108
	Upper Bound	.124

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. Based on 10000 sampled tables with starting seed 2000000.

Source: Results of SPSS Data Processing 23

Based on Table 2 the results of the normality test show that the significance value is $0.116 > 0.05$, it can be concluded that the residual values are normally distributed.

Multicollinearity Test

In the following, the results of the multicollinearity test from processing the results can be presented tabulation of respondents' answers, as follows:

Table 3 Multicollinearity Test Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	5.851	1.874		3.122	.002		
Penerapan Sistem E-Filing	-.156	.064	.274	2.443	.016	.316	3.161
Penerapan Sistem E-Billing	-.021	.078	-.033	-.268	.789	.256	3.904
Pemahaman Peraturan Perpajakan	.619	.098	.604	6.330	.000	.438	2.284

- a. Dependent Variable: Kepatuhan Wajib Pajak

Source: Results of SPSS Data Processing 23

Table 3 above shows that the VIF value for the variable applying the E-Filing system is 3.161 <10, the variable implementing the E-Billing system is 3.904 <10, the variable understanding tax regulations is 2.284 <10, therefore multicollinearity does not occur. Thus it can be concluded that from these three variables there is no multicollinearity problem.

Heteroscedasticity Test

In the following, the results of the heteroscedasticity test from processing the results can be presented tabulation of respondents' answers, as follows:

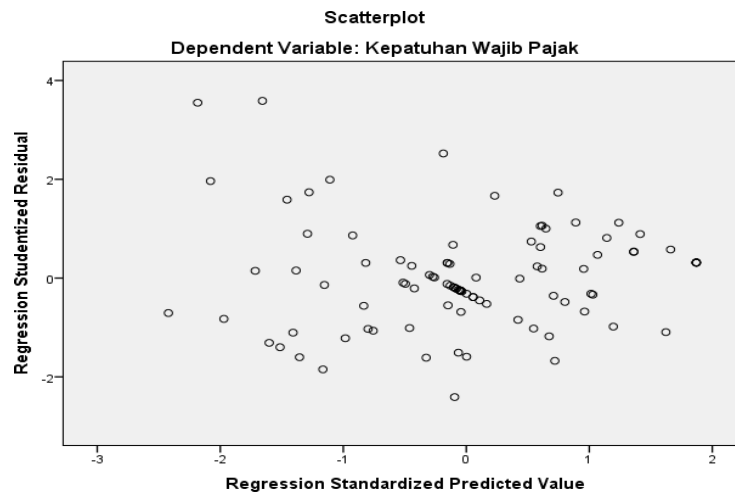


Figure 2 Heteroscedasticity Test

Source: Results of SPSS Data Processing 23

After it can be seen from the picture above showing the results of the heteroscedasticity test in Figure 1 the scatterplot graph is the points spread randomly and spread both above and below the number 0 on the Y axis. This means that it can be concluded that there is no heteroscedasticity in the regression model, so the regression model feasible to be used to predict the level of implementation of the E-Filing system, E-Billing and understanding of tax regulations by using the independent variable of taxpayer compliance.

Multiple Linear Regression Analysis

In the following, the results of testing for the linear regression equation can be presented multiple results from processing the results of the tabulation of respondents' answers, as follows:

Table 4 Multiple Linear Regression Analysis Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	5.851	1.874		3.122	.002
Penerapan Sistem E- Filing	.156	.064	.274	2.443	.016
Penerapan Sistem E- Billing	-.021	.078	-.033	-.268	.789
Pemahaman Peraturan Perpajakan	.619	.098	.604	6.330	.000

a. Dependent Variable: kepatuhan Wajib Pajak

Source: Results of SPSS Data Processing 23

Based on the analysis results from table 4 above, the multiple linear regression model equation is obtained as follows:

$$Y = a + b_1x_1 + b_2x_2 + b_3x_3$$

$$Y = 5.851 + 0.156X_1 - 0.021X_2 + 0.619X_3$$

Based on the regression formed, the results can be explained as follows:

The a value of 5.851 is a constant or condition when the variable of taxpayer compliance has not been influenced by other variables, namely the variable of implementing the E-Filing system (X1), implementing the E-Billing system (X2), and understanding of tax regulations (X3), if the variable independent does not exist, the variable taxpayer compliance does not change.

B1 (regression coefficient value X1) of 0.156 indicates that the variable of implementing the E-Filing system has a positive influence on taxpayer compliance, which means that every 1 unit increase in the variable of implementing the E-Filing system will affect taxpayer compliance by 0.156 assuming that the variable independent or other free constant or fixed value.

B2 (regression coefficient value X2) of -0.021 indicates that there is a negative effect between the variables of implementing the E-Billing system on taxpayer compliance of -0.021. This means that if the independent variable of implementing the E-Billing system increases by one unit with the other independent variables constant, then the dependent variable of taxpayer compliance will decrease by 0.021 units.

B3 (regression coefficient value X3) of 0.619 indicates that the price variable has a positive influence on taxpayer compliance, which means that any increase in the variable unit understanding of tax regulations will affect taxpayer compliance by 0.619 assuming that the independent or other independent variables are constant or permanent.

Hypothesis Testing Uji T

In the following, the results of the t test from the processing of the tabulation results can be presented respondent's answer, as follows:

Table 5 T Test Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	5.851	1.874		3.122	.002
Penerapan Sistem E- Filing	.156	.064	.274	2.443	.016
Penerapan Sistem E- Billing	-.021	.078	-.033	-.268	.789
Pemahaman Peraturan Perpajakan	.619	.098	.604	6.330	.000

Source: Results of SPSS Data Processing 23

The t test is said to have an effect if the tcount value is greater than t table > 1.984 whereas if the tcount value is less than ttable < 1.984 then the t test is said to have no effect. Based on the table above, it can be explained that each variable influences the implementation of the E-Filing system, E-Billing, and understanding of individual/partial tax regulations on taxpayer compliance at KPP Pratama Manado as follows:

- a. The influence of the variable implementation of the E-Filing system (X1) individually/partially on taxpayer compliance. Based on the table above, it can be seen that tcount for the variable implementation of the E-Filing system (X1) is 2.443 on taxpayer compliance (Y) this means that tcount is $2.443 > ttable 1.984$ then H1 is accepted which means there is a positive and significant effect between the application of the E system - Filing (X1) on taxpayer compliance (Y).
- b. The influence of the variable implementation of the E-Billing system (X2) individually/partially on taxpayer compliance. Based on the table above, it can be seen that tcount for the variable implementation of the E-Billing system (X2) is -0.268 to taxpayer compliance (Y) this means that tcount $-0.268 < ttable 1.984$ then H2 is rejected, meaning that the application of the E-Billing system (X2) has no positive and significant effect on taxpayer compliance (Y).
- c. The influence of the variable understanding of tax regulations (X3) individually/partially on taxpayer compliance. Based on the table above, it can be seen that tcount for the variable understanding of tax regulations (X3) is 6.330 on taxpayer compliance (Y) this means tcount $6.330 > ttable 1.984$ then H3 is accepted which means there is a positive and significant influence between understanding tax regulations (X3) on taxpayer compliance (Y).

Uji F

In the following, the results of the f test from processing the tabulation results can be presented respondent's answer, as follows:

Table 6 F Test ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	867.565	3	289.188	51.634	.000 ^b
Residual	537.675	96	5.601		
Total	1405.240	99			

a. Dependent Variable: Taxpayer compliance

b. Predictors: (Constant), Understanding of Tax Regulations, Implementation of the E-Filing System, Implementation of the E-Billing System

Source: Results of SPSS Data Processing 23

The F test is said to have an effect if the value of $f_{count} > f_{table}$ is 2.70 whereas if the f_{count} value is $< f_{table}$ 2.70 then f is said to have no effect. Based on the table above, it can be explained that the f_{count} value is $51.634 > f_{table}$ 2.70, H4 is accepted. This shows that there is a positive and significant influence between the variables of implementing the E-Filing system, E-Billing, and understanding of tax regulations simultaneously/simultaneously on taxpayer compliance.

Uji R²

In the following, it can be presented the results of the test of the determinant coefficient from the processing of the tabulation results respondent's answer, as follows:

Table 7 R2 Test Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.786 ^a	.617	.605	2.367

a. Predictors: (Constant), Understanding of Tax Regulations, Implementation of the E-Filing System, Implementation of the E-Billing System

Source: Results of SPSS Data Processing 23

Based on the table above, it can be concluded that the Adjusted R Square value is 0.605, which means 60.5% of the dependent variable, namely Taxpayer Compliance is influenced by the independent variables, namely the application of the E-Filing system, E-Billing and understanding of tax regulations simultaneously. While the rest is influenced by other variables that have not been studied in this study.

DISCUSSION

The Influence of Implementing the E-Filing System on Individual Taxpayer Compliance

Based on the results obtained from testing multiple linear regression analysis, the regression coefficient value is 0.156 and has a t count of 2.443 with a significance level of $0.016 < 0.05$. Thus the application of the E-Filing system has a positive and significant effect on individual taxpayer compliance at KPP Pratama Manado.

The Influence of Implementing the E-Billing System on Individual Taxpayer Compliance

Based on the results obtained from testing multiple linear regression analysis, the regression coefficient value is -0.021 and has a t-count of -0.268 with a significance level of $0.789 > 0.05$. Thus the application of the E-Billing system has no partial effect on individual taxpayer compliance at KPP Pratama Manado.

Effect of Understanding of Tax Regulations on Taxpayer Compliance

Based on the results obtained from testing multiple linear regression analysis, the regression coefficient value is 0.619 and has a t count of 6.330 with a significance level of $0.000 < 0.05$. Thus the understanding of tax regulations has a positive and significant effect on taxpayer compliance at KPP Pratama Manado.

Effect of E-Filing System, E-Billing, Understanding of Tax Regulations on Compliance with Individual Taxpayers

The results of the F test show that the value of Fcount is $51.634 > F_{table} 2.70$ with a significance = 0.000. The magnitude of the significant value is $0.000 < 0.05$, so it can be concluded that the variables of implementing the E-Filing system, E-Billing and understanding of tax regulations have an effect on individual taxpayer compliance. The independent variables used in this study are declared worthy of predicting the dependent variable, so that proof of the hypothesis can be carried out. Testing this hypothesis rejects H_0 and accepts H_a so that H_4 which states that there is a positive and significant effect of the application of the E-Filing, E-Billing system and understanding of tax regulations on individual taxpayer compliance is accepted.

CONCLUSIONS AND RECOMMENDATIONS

Based on the results of the research data that has been collected, processed and analyzed, it can be concluded that some of the results of the research are as follows:

1. The application of the E-Filing system has a positive and significant effect on individual taxpayer compliance. This is evidenced by the results of the T test (partial) sig value on the variable implementation of the E-Filing system (X1) obtained that $t_{count} > t_{table}$ ($2.443 > 1.984$) with a significance value ($0.016 < 0.05$).
2. The application of the E-Billing system has a negative and insignificant effect on individual taxpayer compliance. This is evidenced by the results of the T test (partial) sig value on the variable implementation of the E-Billing

system (X2) obtained that $t_{count} > t_{table}$ ($-0.268 < 1.984$) with a significance value ($0.789 > 0.05$).

3. Understanding of tax regulations has a positive and significant effect on individual taxpayer compliance. This is evidenced by the results of the T test (partial) sig value on the variable understanding of tax regulations obtained that $t_{count} > t_{table}$ ($6.330 > 1.984$) with a significance value ($0.000 < 0.05$).
4. Implementation of the E-Filing, E-Billing system and understanding of tax regulations simultaneously (simultaneously) has a positive and significant effect on individual taxpayer compliance. This is evidenced by the results of the F test (Simultaneously/Jointly) obtained that $F_{count} > F_{table}$ ($51.634 > 2.70$) with a significance value less than 0.05 ($0.000 < 0.05$) and the results of multiple regression testing show that the coefficient determination has a large influence on the two independent variables of 60.5%.

Based on the research results that have been obtained, the suggestions that the researchers give are related to this research:

1. For the Directorate General of Taxes

The results of the study show that the application of the E-Filing, E-Billing system and understanding of tax regulations has a positive effect on individual taxpayer compliance, therefore the use of the E-Filing and E-Billing system through the Directorate General of Taxes must be made as simple as possible so that it is easier to learn and understood by taxpayers who are new to using the system. As well as the Directorate General of Taxes can socialize about tax regulations to taxpayers so that their knowledge/understanding increases and can increase their compliance in paying taxes.

2. For Taxpayers

Taxpayers are advised to use the internet to increase their knowledge and understanding of the use of the E-Filing system, E-Billing and tax regulations through the official website of the Directorate General of Taxes (DGT) which has been socialized by the government.

3. For Further Researchers

In this study the influence exerted by the application of the E-Filing, E-Billing system and understanding of tax regulations is still very minimal, therefore future researchers may be able to add other methods of data collection to make it more accurate, future researchers can also add other variables to obtain has a major influence on the compliance of individual taxpayers in carrying out their tax obligations.

ADVANCED RESEARCH

This research is limited, namely discussing the influence of the application of the E-Filing system, E-Billing and understanding of tax regulations on individual taxpayer compliance with companies. It is hoped that future research can develop the results obtained by adding other variables.

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