



IMPACT OF THE TAXPAYER UNDERSTANDING AND AWARENESS, TAX SANCTIONS, FISCUS SERVICES, E-FILING SYSTEM ON TAXPAYER COMPLIANCE IN JAKARTA DURING THE COVID-19 PANDEMIC

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ABSTRACT

Objective – The objective of this paper is to examine the ways understanding and aware of taxpayers are regarding understanding and awareness of taxes, penalties, tax authorities, and electronic filing systems for taxpayers regarding taxpayer compliance in the DKI Jakarta area..

Design/methodology – The method of this study is quantitative. As part of this quantitative study, it is not in the form of statistics, but through the process of collecting data by distributing questionnaires and using sampling methods that aim to eliminate the problem of extensive data collection to make population conclusions so that data collection will be practical, cost-effective and convenient. The sampling technique is measurement model analysis in the outer model and structural model analysis in the inner model employing SmartPLS 3 Multivariate Structural Equation Model (SEM).

Results – Partially the findings of this research suggest that the electronic filing system affects taxpayer compliance. Understanding and awareness of taxpayers has tax sanctions have had no effect on taxpayer compliance no effect on tax authorities' and taxpayers' compliance services have no effect on taxpayer compliance. The square root of R, or R² simultaneously is 0.504 or 50.4%, This indicates that factors that influence compliance by taxpayers understanding and awareness of taxpayers, tax sanctions, tax authorities and e-filing systems of 50.4%. The contribution of this research shows that the electronic filing system a impact on compliance by taxpayers, in this instance taxpayers must learn more about taxes and the government must provide education and an adequate system for taxpayers.

Research limitations/implications – The weakness of this study is that the number of respondents who are taxpayers registered at the DKI Jakarta KPP is still limited and does not represent the sample as a whole.

The implication is that conclusions cannot be generalized and cannot be used as the main reference

The number of taxpayers during a pandemic situation was reluctant to report and pay taxes, this had an impact on the level of compliance

Novelty/Originality – The novelty of this study is that there are samples taken from the Covid pandemic, the variables of awareness and concern use different indicators.

1. INTRODUCTION

Taxes are the largest source of government revenue among other revenues so that taxes are an important source of state revenue. The tax received can be useful as financing for the development of the country increases the prosperity and welfare of the community (Aditya,2022). The more rapidly a development in a country, the more advanced the standard of living of the whole community. Community welfare and people's prosperity is a responsibility and goal of the state as written in the Indonesian constitution, namely the Indonesian Republic's 1945 Constitution (Amelda, 2022). Directorate General of Taxation is based on the government having established taxes as a strategic element in planning development so that it continues according to its fiscal mission. By collecting domestic income through the tax sector to back up the independence of government financing conforming to the tax Law with a high level of effectiveness and efficiency (Djaja & Mulyani, 2020).

Since the beginning of 2020 a new pandemic disease called Covid-19 has emerged. Coronavirus is an infectious sickness resulting from acute breathing syndrome (Widodo, 2021). The emergence of this disease outbreak has a very broad impact, not only in foreign countries including Indonesia which has started to be infected by this virus outbreak, with the spread and danger of this virus causing the government to be required to work extra quickly in tackling this, and of course the policies that are implemented taken by the government will definitely have a certain impact on society and affect several PAD sectors which result in a decline, one of which is the tourism industry. Because the Covid 19 epidemic spreads quickly, namely through small droplets that come out/spray through the nose or mouth when those infected with the virus sneeze or cough. Several countries have made various efforts in this regard, such as carrying out lockdowns and social distancing.

Lockdown is a situation where the government locks all access in and out of an area or country. While social distancing is a situation where we are urged to stay away from all forms of association, keep our distance from humans, and avoid gatherings that involve many people. In Indonesia, Impact of the spread of the new coronavirus on the tourism industry was felt, this You can tell by the number of tourists attractions that were temporarily closed and reduced tourist visits, both domestic and foreign. As of April 10 2020, The Indonesian Hotel and Restaurant Association (PHRI) has found that 1,542 hotels in 31 provinces in Indonesia have closed. The other three states are still under the systematic control of PHRI. Apart from that, it turns out that the corona outbreak has also caused various domino effects which are very crucial as well as the decline in income from the tourism business, inevitably the tourism business

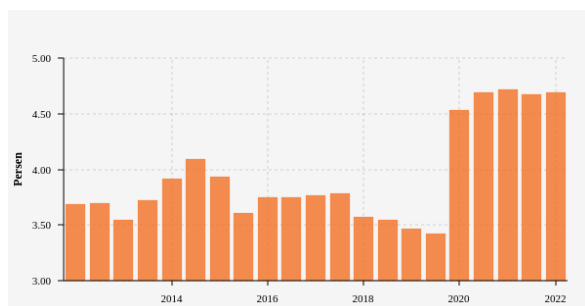
owners have also started to employ their employees in shifts or work shifts that are adjusted to the needs of 1 day of entry and 1 day off (Soehardi & Untari, 2020) and will cut workers' salaries or even lay off their workers so that workers in the tourism industry sector experience enormous losses. Along with the weakening of the tourism industry, it will indirectly weaken the local government as well, especially areas that are highly dependent on the tourism industry (Maros & Juniar).

The spread of the corona virus has spread to almost every country including Indonesia, Even Indonesian COVID-19 has been formally classified as a national catastrophe by President Joko Widodo. This provision was made by the Executive Order (Keppres) No. 12 of 2020 of the Indonesian Republic on the designation of 2019 (Covid-19) as a national catastrophe for the spread of coronavirus illness through non-natural catastrophes (Amrul, 2021). During a pandemic like today there are many things that require us to stay at home if there is no urgent need. Of course this limits us to activities. Previously, we did everything directly, but during a pandemic, it seemed like it required us to go online or indirectly. Due to the epidemic, socioeconomic turmoil around the world, with cultural and athletic events postponed or cancelled, and worry about inventory shortages leading to buying in haste. Conspiracy theories and false information about the virus have circulated online, leading to incidents of racism and xenophobia directed at Chinese and other East or Southeast Asians (Safitri et al., 2021).

For the Southeast Asia region, whose economy is the seventh world's largest, asia's largest, The pandemic caused by COVID-19 a significant direct influence on the national economy of countries in this region. Communities are greatly affected by economic conditions, from loss of income (traders etc.) as well as cuts in pay and layoffs in both states and private employees/employees (Munandar, 2020). If the productivity of the household sector decreases, then a company's taxable income will also decrease, and of course it should have an effect on total revenue from state taxes (Kimbonguila et al., 2019). Therefore, efforts need to be made by governments in countries in the Southeast Asian region maintain financial stability amid the emergency because of the Coronavirus pandemic, one of the instruments that can be used is fiscal policy which includes policies related to taxation. In a sluggish economic condition, tax policy can be focused on providing various tax relief or incentives so that people's purchasing power and

consumption levels can be maintained. In addition, a responsive and targeted tax policy is urgently needed in a pandemic. These conditions prompted the OECD, which stands to promote economic development and cooperation (OECD) to issue a tax planning framework that could be implemented by countries in the world amidst the Coronavirus pandemic, including countries in the region of Southeast Asia (Arham & Firmansyah S.E., M.M., M.Ak., 2021).

Table I.1 Poverty Rate Data for DKI Jakarta



Source :

<https://databoks.katadata.co.id/datapublish/2022/07/21/angka-kemiskinan-dki-jakarta-maret-2022-naik-tertinggi-untuk-kedua-kalinya-dalam-1-dekade-terakhir>.

Many countries have experienced a shrinking economy, increased spending budget to deal with Covid and overcoming its economic impact, including Indonesia, however on the opposite hand government revenue, experienced a steep decline after the recession, especially from the tax system (Mahpudin et al., 2022). Throughout the Covid-19 pandemic, the government has given a lot of impetus through the General Department of Taxation. Exemption of accommodation tax and restaurant tax in tourist destinations consisting of 33 counties and cities, offering 30% to 25% discounts on air tickets in several tourist destinations affected by the decline in tourist numbers, etc. (Wijoyo et al., 2021). In the MSME sector, The government is hopeful that MSMEs will survive this pandemic. PMK No. 3 Chapter III in this instance 86/PMK.03/2020 on Tax Incentive Programs for COVID-19 Affected Citizens has supported the support of his MSMEs, the business community. increase. This chapter describes the final income tax incentives under Decree No. 23/2018 (Anan, 2021). PPh 21 Government paid to workers with annual gross income of IDR 200 million or less (Kumala & Abu Bakar, 2022).

MSME stands for small, medium, and micro Enterprise. MSMEs serve a crucial job in the economy of the nation. Socially speaking, MSMEs are a medium for overcoming poverty, reducing joblessness and even reducing rates of crime. In the monetary perspective, MSMEs play a role in increasing the economic level of society by providing employment opportunities. They also have the potential to contribute to the state budget through the taxes they pay (Amah et al., 2021).

Businesses are also encouraged to utilize all facilities to ensure business continuity throughout the pandemic (Widjaja, 2021).

Table I.2 Income Tax Return Compliance Ratio 2016-2020 (billion).

Description	2020	2019	2018	2017	2016
Registered Taxpayer	19006794	18334683	17653046	16598887	20165718
Notification Letter submitted	14755255	13394502	12551444	12047967	12249793
Comparison Compliance	77,63%	73,06%	71,10%	72,58%	60,75%

Source: (Mujiyati & Khalimaturrosyida, 2022)

The table presents taxpayer compliance according to (Karsam et al, 2022), as in the following table:

KPP JAKARTA TIMUR DATA JUMLAH WAJIB PAJAK DAN LAPORAN SPT				
No	Keterangan	2017	2018	2019
1	Jumlah WP OP	183.779	193.390	205.359
	Jumlah WP Badan	12.964	13.452	14.027
2	Jumlah Laporan SPT WP OP	58.693	54.564	61.891
	Jumlah Laporan SPT WP Badan	2.610	2.271	2.821
3	Rencana Penerimaan Pajak WP OP	Rp28.341.328.000	Rp63.142.896.000	Rp30.882.185.000
	Rencana Penerimaan Pajak WP Badan	Rp263.582.265.067	Rp237.853.337.000	Rp161.669.156.000
4	Realisasi Penerimaan Pajak WP OP	Rp29.079.214.029	Rp26.307.765.984	Rp33.188.482.057
	Realisasi Penerimaan Pajak WP Badan	Rp173.602.578.047	Rp213.542.484.952	Rp38.348.721.561
5	Jumlah WP OP kena sanksi	196	644	1.237
	Jumlah WP Badan kena sanksi	707	772	1.256
6	Jumlah WP OP kena Teguran	755	9.512	4.996
	Jumlah WP Badan kena Teguran	821	1.307	2.645

Sumber : KPP Kramat Jati-Jakarta Timur

No	Keterangan	2020	2021
1	Jumlah WP OP	217.027	236.763
	Jumlah WP Badan	14.574	15.204
2	Jumlah Laporan SPT WP OP	55.288	57.204
	Jumlah Laporan SPT WP Badan	2.407	2.674
3	Rencana Penerimaan Pajak WP OP	Rp19.314.469.000	Rp28.415.456.000
	Rencana Penerimaan Pajak WP Badan	Rp66.148.986.000	Rp97.360.414.000
4	Realisasi Penerimaan Pajak WP OP	Rp39.799.462.321	Rp36.300.169.983
	Realisasi Penerimaan Pajak WP Badan	Rp69.193.426.890	Rp39.917.375.826
5	Jumlah WP OP kena sanksi	3.576	1.416
	Jumlah WP Badan kena sanksi	1.323	761
6	Jumlah WP OP kena Teguran	3.141	2.126
	Jumlah WP Badan kena Teguran	815	1.285

Sumber : KPP Kramat Jati-Jakarta Timur

If we look at the table above, it shows that state revenue in the tax sector always increases or decreases (Dwianika et al., 2021). The compliance ratio is between the number of Annual Income Tax Returns submitted or received by Taxpayers in a certain tax year and Number of registered taxpayers who need to do so submit SPT at the beginning of the year. The ratio of total taxpayer compliance shows an increasing trend from 2016 to 2020. Despite an increase in taxpayer compliance, tax revenue at the end of 2020 reduced due to the Covid-19 pandemic.

2. LITERATURE REVIEW

2.1 Theoretical Framework and Hypothesis Attribution Theory

According to Harold Kelley (1972), Fritz Heider (1958), states that the understanding of tax regulations is the knowledge of the taxpayer to determine decisions related to attitudes towards their implementation.

2.2 Theory of Planned Behavior

Development of the Theory of Reasoned Action (TRA) model by adding a behavioral variable as a perceived control variable, namely a person's intention to be involved in attitudes at certain times and locations can be predicted (Ajzen, 1991).

2.3 Tax Compliance Theory

Tax compliance is expected as a form of voluntary awareness to comply with applicable tax regulations and tax administration without having to be accompanied by activities against the previous tax authorities, namely reporting income and paying taxes on time (International Bureau of Fiscal Documentation, 2015). Meanwhile, according to Hasseldine (2007) obedience is reporting all assets of taxpayers written in a certain period and reporting of appropriate tax responsibilities, in line with the tax revenue code, rules and implementation of court decisions when recorded. This is in line with the opinion of James and Nobes (2018) that there is no need for law enforcement if the taxpayer complies with the law and tax administration, meaning that voluntary tax compliance is the willingness of the taxpayer to do what is recorded in the tax regulations, and consistency in carrying out what unwritten tax regulations.

Pursuant to Article 1 of Law No. 28th year of general tax laws and procedures (1) is: "Individual or corporate contributions to the state that are required corporations that are obligated by law not to be directly compensated and that are utilized for the requirements the state has for maximum the success of its citizens" (Rubiansah et al., 2020). Also, taxes are the most fundamental and most prioritized state's source budget revenue, because with taxes the country's development needs can be assisted (Meiryani et al., 2021). Business world support for MSMEs has been chapter III ratified by PMK No. Concerning taxes, see 86/PMK.03/2020. breaks for COVID-19-affected taxpayers. This The Final Income Tax is described in this chapter. Incentive based on the government's no. 23 of 2018. PPh 21 was established for the workers by the government whose total salary is not exceeding 200 million IDR per year.

2.4 E-Filing System

One of the technological options is e-filing advancements that has been utilized by the General Tax Directorate. One method for submitting SPT is e-filing electronically or DJP Online is the company's website General Office of Taxation website or other e-Filing channels which have been set with the aid of using the government. Citizens never again need to come to the expense office to report their taxes via e-Filing (Ansori). The goal of using the e-Filing system is to get accurate, easy and fast services in tax reporting. Users can easily complete the forms thanks to the e-Filing facility the procedure and encourages users to utilize the facility due to its perceived ease. As it progresses, Online Tax not only offers e-Filing services (online tax reports) but also fulfills requirements for online tax calculation and payment. Through the General Manager of Taxes' Decree No.Kep-88/PJ/2004

was the official launch date for the e-Filing product in May 2004 (Aliah, 2020).

2.5 Tax Sanctions

Tax penalties are an interpretation process carried out by taxpayers, where they attempt to translate some of the information obtained from a variety of places regarding tax penalties. Tax penalties are split the two sections, namely criminal sanctions and administrative sanctions. Sanctions by the government are usually in the form of fines and increased tariffs with a minimum nominal value of IDR 100,000 and a maximum of 100% of the tax amount, while Sanctions for crimes can take the form of imprisonment due to violations of tax regulations (Dewi, 2020).

2.6 Fiscal Service

Serving is a means of doing so (assisting in manage or prepare all of the requirements that someone). In the meantime, tax authorities are tax officials. " Fiscal services can be seen as a way for tax professionals to help taxpayers manage and prepare all of their needs". Fiscal services have a major influence on taxpayers in reporting their annual SPT, therefore the tax authorities must always provide friendly, fair and firm service to taxpayers and be able to educate the public about the responsibilities of reporting their annual SPT. Public service refers to the notion of public service regulated in KEMENPAN Number 63/KEP/M.PAN/7/2003 that "All services provided by providers of public services are considered public assistance (government organizations) with an end goal to address the issues of those who use the services and implementers of features legislation". Services in the tax context are services supplied by the burdening specialists to assist taxpayers during the process of fulfilling their tax obligations.

2.7 Understanding and Awareness of Taxpayers.

Taxpayer awareness a significant influence on compliance among taxpayers. Broadly speaking, tax awareness in the procedure includes the stages, among others, taxpayer registration, tax determination, and tax collection. The stages that are not in accordance with the procedure are a source of fraud. With the registration of taxpayers, proper tax determination will have an effect on how well taxpayers pay their taxes (Novrianto & Rachmawati, 2021). In this case, taxpayer Indonesia's self-assessment tax system places a significant emphasis on compliance. (Setyawati et al., 2020). Taxpayers are given authority, trust, and responsibility to calculate under the self-

assessment system, estimate, pay and submit their taxes (Hargiyanti et al., 2022).

2.8 Taxpayer Compliance

The definition of using terminology, compliance means obedience and tenacity in the face of orders/rules and so on. When a taxpayer is in compliance, they have met all of their expense commitments and received their tax rights (Of et al., 2021). According to Rahman, Compliance with taxes is when a taxpayer complies with all tax requirements and uses his or her tax rights (Tambun & Kopong). The more taxpayer awareness there is, the greater the comprehension of the taxpayer of their responsibilities regarding taxes and can lead to taxpayer compliance (Rotua Sitorus, 2018).

There are two categories of taxpayer compliance, such as as follows: Compliance in Writing is justice in which accordance with tax laws, taxpayers formally fulfill their tax responsibilities (Ajoye et al). Material Compliance with the arrangements of the Duty Code. Formal compliance is one type of material compliance. Those taxpayers who complete the form are in material compliance an electronic return of tax completely, honestly, and precisely in conformity with the regulations and send it in before the deadline to the Tax Service Office.

To see research related to taxpayer compliance, it can be seen in the following Table 2:

2.9 The Framework

This study aims to examine the dependent variable Individual Taxpayer Compliance which is influenced by the independent variables Fiscal Services, Tax Sanctions and E-filing System, Taxpayer Understanding, and Taxpayer Awareness.

1. Taxpayer Understanding and Taxpayer Compliance

That is the stage where you understand the rules of the law, as well as tax procedures and carry out tax activities, for example calculating and paying taxes, and then reporting SPT in accordance with the set time (Pelinta, 2021). Taxpayer compliance can be assessed through the taxpayer's understanding of tax provisions, namely filling out forms clearly and completely, calculating the total tax payable correctly, and paying or reporting tax obligations in a timely manner (Wahyuni, 2018). If individual taxpayers have good knowledge, then the implementation of tax obligations can be fulfilled, and vice versa if individual taxpayers do not have sufficient knowledge related to taxation, there will be a tendency not to be subject to obligations.

2. Taxpayer Awareness and Taxpayer Compliance

Obstacles when collecting taxes from the public are caused by a lack of awareness of the taxpayer. Taxpayer awareness is that taxpayers voluntarily understand and understand and obey general tax rules. Taxpayer awareness forms the willingness of taxpayers to fulfill their obligations without any direct reward (Susilawati, 2013). The higher the level of awareness so that knowledge and compliance with the fulfillment of their obligations are getting better (Muliari and Setiawan, 2011), Taxpayer awareness is the feeling that arises through the Taxpayer himself to pay taxes sincerely without being forced. High taxpayer awareness causes taxpayer compliance with their obligations to increase.

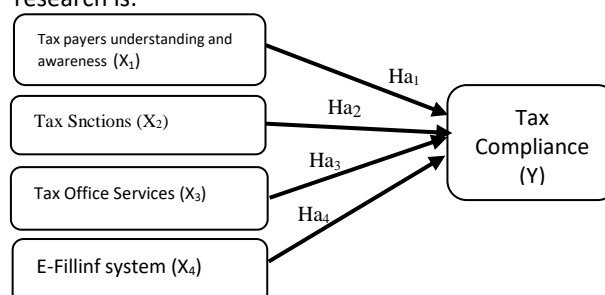
3. Fiscal Services and Taxpayer Compliance

The service provided by the officers is useful in facilitating the fulfillment of their obligations, which is the duty and function of the tax officer. According to Kahono (2003) improved tax authorities can have a positive effect and optimize taxpayer compliance. The behavior of taxpayers assessing good officer services can have an impact on taxpayer compliance.

4. E-Filing System and Individual Taxpayer Compliance

DGT implemented an innovation to make it easier for taxpayers to report SPT by creating an e-filing system. Through the enactment of this system, it is hoped that taxpayers will be more obedient when reporting SPT, because this system can be accessed 24 hours in 7 days as long as taxpayers are connected to the internet. According to Wulandari (2016) the e-filing system is a strategy for submitting monthly and annual tax returns which are carried out online and in real time via ASP. In line with Wulandari (2016), Jaka and Marismiati's research (2020) states that there is a positive and relevant impact on the implementation of the e-filing system. Rini (2019) states that e-filing has partially affected taxpayer compliance.

Based on the hypothesis above, the framework that is trying to be built in the following research is:



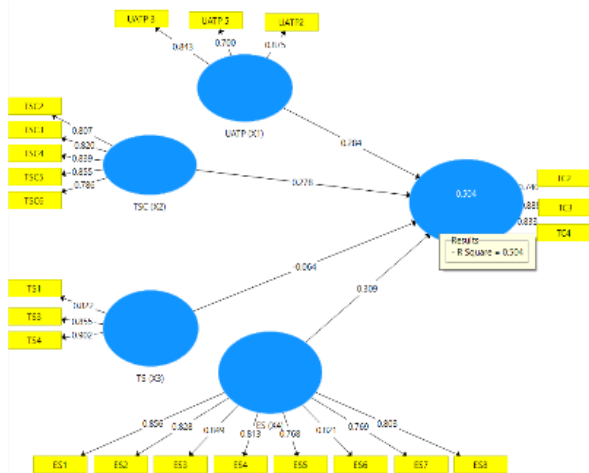
3. RESEARCH METHODOLOGY

This study is a comparative case study that acquires a comprehensive understanding through quantitative methods of understanding and awareness, tax sanctions, tax authorities, and the e-filing procedure. In quantitative research it is not in the form of statistics, but through the process of collecting data by distributing questionnaires and using sampling methods that aim to eliminate the problem of extensive data collection to make conclusions from the population so that data collection will be practical, cost-effective and convenient.

The population in this study is taxpayers who are registered at the DKI Jakarta Tax Office with a total of 17,350,000. Determination of the sample was carried out through purposive sampling, namely as many as 300 were selected based on the sample criteria. The causality model This study makes use of SEM, or structural equation modeling, which was carried out by the AMOS program, and the analytical method by which the hypotheses proposed SEM is a multivariate statistical technique used in this study that combines factor analysis with regression (correlation) analysis. Its goal is to investigate the model's variables' relationships, as well as the relationships between constructs and indicators or constructs and indicators. We took samples of 300 questionnaires for taxpayers throughout DKI Jakarta and Alhamdulillah, the amount of data we got was 250 data from taxpayers.

4. RESULTS AND DISCUSSION

Table 4.1 Measurement Models / Outer Model



The measurement model on the odometer convergent the relationship between the PLS-calculated construct score and the item/component score is used to evaluate validity. It is considered to be high for individual reflexive measures if it correlates > 0.70 with the measurable construction. However, it is considered sufficient for early-stage research on creating a measuring scale with a loading factor of 0.50 to 0.60.

Table 4.2 Outer Loadings / Loading Factor

Matrix	ES (X4)	TC (Y)	TS (X3)	TSC (X2)	UATP (X1)
ES1	0.856				
ES2	0.828				
ES3	0.849				
ES4	0.813				
ES5	0.768				
ES6	0.821				
ES7	0.769				
ES8	0.803				
TC2		0.740			
TC3		0.888			
TC4		0.833			
TS1			0.822		
TS3			0.855		
TS4			0.902		
TSC2				0.807	
TSC3				0.820	
TSC4				0.839	
TSC5				0.855	
TSC6				0.786	
UATP 3					0.843
UATP 5					0.700
UATP2					0.875

OutputSmartPLS, 2022

This study has an Outer Loadings value of > 0.70, so that it can be considered valid. The initial sign in the E-Filing system is that there are 8 indicators, namely ES1 showing a result of 0.856, ES2 of 0.828, ES3 of 0.849, ES4 of 0.813, ES5 of 0.768, ES6 of 0.821, ES7 of 0.769 and ES8 showing a result of 0.803. The second signal on taxpayer compliance has three indicators, with TC2 reporting a value of 0.740, TC3 of 0.888 and TC4 showing a result of 0.833. The third signal of tax services which has 3 indicators, namely TS1 shows a result of 0.822, TS3 is 0.855 and TS4 shows a result of 0.902. The fourth signal on tax sanctions has 5 indicators namely TSC2 which shows a value of 0.807, TSC3 which is 0.820, TSC4 which is 0.839, TSC5 which is 0.855 and TSC6 which shows a value which is 0.786. The fifth signal is understanding and awareness of taxpayers which has 3 indicators, namely UATP3 showing a result of 0.843, UATP5 of 0.700 and UATP 2 showing a result of 0.875.

Table 4.3 Average Variance Extracted

TSC3	0.536	0.509	0.640	0.820	0.555
TSC4	0.489	0.498	0.616	0.839	0.582
TSC5	0.498	0.531	0.774	0.855	0.564
TSC6	0.442	0.497	0.563	0.786	0.638
UATP 3	0.522	0.492	0.557	0.704	0.843
UATP 5	0.507	0.265	0.499	0.518	0.700
UATP2	0.452	0.643	0.360	0.512	0.875

OutputSmartPLS, 2022

The Average Variance Extracted (AVE) variable's value understanding and services related to taxes, penalties, and taxpayer awareness, e-filing system and taxpayer compliance > 0.50 which indicates that the discriminant validity of each

variable is high. Cross Loadings and the Fornell-Larcker Criterion (FLC) value are markers of hidden structures that are anticipated to raise the bar in comparison to cross loadings in other latent constructs, are the approaches that are most frequently utilized in the process of evaluating discriminatory validity.

Table 4.4 Fornell-Larcker Criterion (FLC)

Discriminant Validity					
Fornell-Larcker Criterion		Cross Loadings		Heterotrait-Monotrait Ratio (HTMT)	
	ES (X4)	TC (Y)	TS (X3)	TSC (X2)_	UATP (X1)
ES (X4)	0.814				
TC (Y)	0.605	0.822			
TS (X3)	0.630	0.497	0.860		
TSC (X2)_	0.610	0.617	0.755	0.822	
UATP (X1)	0.586	0.624	0.549	0.699	0.809

OutputSmartPLS, 2022

The value of the Fornell-Larcker Criterion (FLC) for the e-filing system variable in the latent construct itself has the highest FLC value, namely 0.814 in contrast to the FLC values in other constructs of 0.605, 0.630, 0.610 and 0.586. The latent FLC construct The variable for taxpayer compliance has the highest value, which is 0.822 and the other construct values are 0.497, 0.617 and 0.624. The tax services for the latent construct, variable has the highest FLC value of 0.860 and the FLC values for other constructs are 0.755 and 0.549. The tax sanctions in the latent construct, variable has the highest FLC value of 0.822 and for the FLC value of the other constructs is 0.699. The variable understanding and awareness of taxpayers has the latent construct's highest FLC value of 0.809.

Table 4.5 Cross Loading

Discriminant Validity					
Fornell-Larcker Criterion		Cross Loadings		Heterotrait-Monotrait Ratio (HTMT)	
	ES (X4)	TC (Y)	TS (X3)	TSC (X2)_	UATP (X1)
ES1	0.856	0.529	0.574	0.520	0.525
ES2	0.828	0.460	0.488	0.480	0.545
ES3	0.849	0.474	0.493	0.480	0.462
ES4	0.813	0.445	0.578	0.523	0.460
ES5	0.768	0.449	0.513	0.588	0.590
ES6	0.821	0.555	0.608	0.521	0.477
ES7	0.769	0.489	0.403	0.385	0.339
ES8	0.803	0.514	0.438	0.479	0.430
TC2	0.542	0.740	0.473	0.544	0.407
TC3	0.493	0.888	0.444	0.553	0.609
TC4	0.456	0.833	0.300	0.415	0.514
TS1	0.504	0.471	0.822	0.674	0.519
TS3	0.558	0.394	0.855	0.608	0.416
TS4	0.566	0.405	0.902	0.656	0.468
TSC2	0.542	0.498	0.498	0.807	0.535

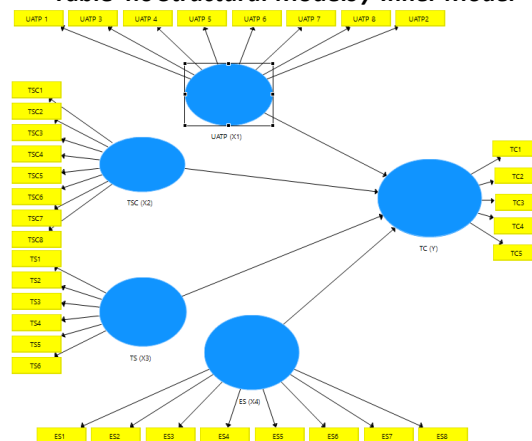
Construct Reliability and Validity

Matrix	Cronbach's Alpha	rho_A	Composite Reliability
	Cronbach's ...	rho_A	Composite ...
TS (X3)	0.825	0.827	0.895
TC (Y)	0.757	0.765	0.862
TSC (X2)_	0.879	0.880	0.912
ES (X4)	0.927	0.929	0.940
UATP (X1)	0.753	0.835	0.850

Source : OutputSPSS Versi 25.0, 2020

According to the table above, it demonstrates that there is a connection between indicators and variables has a higher value than the relationship with other variables. As a result, the variable indicator block's indicators are superior to other blocks' indicators, or discriminant validity is high for all latent variables.

Table 4.6 Structural Models / Inner Model



Source : OutputSmartPLS, 2022

Testing the structural model aims to identify the structural model's predictive power as each endogenous latent variable's R-Square value.

Table 4.7 Path Coefficient

Path Coefficients					
Matrix	Path Coefficients				
	ES (X4)	TC (Y)	TS (X3)	TSC (X2)_	UATP (X1)
ES (X4)		0.309			
TC (Y)					
TS (X3)			-0.064		
TSC (X2)_			0.278		
UATP (X1)				0.284	

Source : OutputSmartPLS, 2022

The variable understanding and taxpayer awareness (X1) on the variable taxpayer compliance (Y) possesses a path coefficient worth of 0.284, indicating that understanding and awareness of taxpayers has for the latent construct, variable has the highest FLC value. The fee sanctions variable (X2) is in compliance with the taxpayer variable coefficient of path worth of 0.278 (Y), which indicates that taxpayer compliance is improved as a result of tax sanctions. The variable tax services (X3) has a path coefficient worth of -0.064 to taxpayer compliance (Y), which means that tax services influence taxpayer compliance negatively. Variable for e-filing system (X4) has a path coefficient worth of 0.309 for taxpayer compliance (Y), indicating that the digital filing system a beneficial impact on taxpayer compliance.

Table 4.8 Reliability Test Results

Variable	Cronbach's Alpha	Critical Value	Description
Understanding and Awareness of Taxpayers (X ₁)	0,927	0,7	Reliable
tax sanctions (X ₂)	0,879	0,7	Reliable
tax services (X ₃)	0,825	0,7	Reliable
e-filing system (X ₄)	0,757	0,7	Reliable
taxpayer compliance (Y)	0,753	0,7	Reliable

The instrument's cronbach's alpha results are reliable understanding and awareness of taxpayers are 0.927, tax sanctions are 0.879, tax services are 0.825, e-filing systems are 0.757 and taxpayer compliance are 0.753. Of the five instruments with values of cronbach's alpha greater than 0.7, such as understanding and services related to taxes, penalties, and taxpayer awareness, e-filing system and taxpayer compliance which have been deemed trustworthy or satisfy the requirements.

Table 4.9 Reliability Test Results

Construct Reliability and Validity

Matrix	Cronbach's Alpha	rho_A	Composite Reliability	
	Cronbach's ...	rho_A	Composite ...	Average Va...
ES (X4)	0.927	0.929	0.940	0.663
TSC (X2)_	0.879	0.880	0.912	0.675
TS (X3)	0.825	0.827	0.895	0.740
TC (Y)	0.757	0.765	0.862	0.676
UATP (X1)	0.753	0.835	0.850	0.655

Source : OutputSmartPLS, 2022

Utilizing the preceding the Composite Reliability (CR) is shown in the table value for each variable is greater than 0.700. The variable's electronic filing system CR value is 0.940, tax sanctions has a value of CR of 0.912, tax services possesses a CR of 0.895, the CR value for taxpayer compliance is 0.862, and understanding and awareness of taxpayers has a CR value of 0.850. All variables conform to predetermined minimum value limits with the values generated by the Composite Reliability test research and have high reliability.

Table 4.10 Cronbach Alpha results

Construct Reliability and Validity

Matrix	Cronbach's Alpha	rho_A	Composite Reliability	
	Cronbach's ...	rho_A	Composite ...	Average Va...
ES (X4)	0.927	0.929	0.940	0.663
TC (Y)	0.757	0.765	0.862	0.676
TS (X3)	0.825	0.827	0.895	0.740
TSC (X2)_	0.879	0.880	0.912	0.675
UATP (X1)	0.753	0.835	0.850	0.655

Source : OutputSmartPLS, 2022

Utilizing the preceding table, the outcomes demonstrate that Cronbach Alpha (CA) value for the e-

documenting framework variable has a CA of 0.927 higher than 0.700, the taxpayer compliance the CA the variable's value is 0.757 > 0.700, the tax services the CA the the value of the variable is 0.825 > 0.700 , the penalties for tax

the CA the the value of the variable is 0.879 > 0.700, and the understanding and awareness of taxpayers the CA the variable has a value of 0.753 > 0.700, so that such five variables possess high level of reliability.

Table 4.11 Statistics or bootstrapping: the T test

Path Coefficients

	Mean, STDEV, T-Values, P-Values	Confidence Intervals	Confidence Intervals Bias Corrected		
	Original Sa...	Sample Me...	Standard D...	T Statistics (...)	P Values
ES (X4) -> T...	0.309	0.331	0.145	2.125	0.034
TS (X3) -> T...	-0.064	-0.052	0.112	0.569	0.569
TSC (X2)_ ->	0.278	0.277	0.186	1.492	0.136
UATP (X1) ->	0.284	0.273	0.203	1.397	0.163

Source : OutputSmartPLS, 2022

Utilizing the preceding it is evident from the table that variable of the e-filing system (X4) has a 0.034 P-Values. It can be drawn that taxpayer compliance is impacted by e-filing while the tax services variable (X3) has a 0.569 P-Values, tax sanctions (X2) has a 0.136 P-Values and understanding and awareness of taxpayers (X1) has a 0.163 P-Values so the conclusion that these three the variables have no bearing on taxpayer compliance.

Table 4.12 Determination Test or R – Square / R² R Square

Matrix	R Square	R Square Adjusted
	R Square	R Square A...
TC (Y)	0.504	0.483

Source : OutputSmartPLS, 2022

Utilizing the preceding table, where the R-squared value (R²) is 0.504 or (50.4%). This exhibits that the extent of the taxpayer compliance variable is 50.4%, as such, this variable can be impacted by the understanding and awareness of tax penalties, taxpayers, tax services, and the electronic filing system 50.4% whereas the other 49.6% have an impact on additional non-examined variables. The Q-Square value was used utilized this research aims to assess the model's goodness; the structural model is better the higher the Q-Square value. (fit) with the data is. In this study, The Q-Square test looks like this:

Table 4.13 Construct Crossvalidated Redundancy Q – Square

Construct Crossvalidated Redundancy

Total	Case1	Case2	Case3	Case4
	SSO	SSE	Q ² (=1-SSE...	
ES (X4)	800.000	800.000		
TC (Y)	300.000	210.256	0.299	
TS (X3)	300.000	300.000		
TSC (X2)_	500.000	500.000		
UATP (X1)	300.000	300.000		

Source : OutputSmartPLS, 2022

The Q-Square an incentive for the endogenous variable is 0.299, indicating that this research model's variety of data describes as 29.9%. While additional variables outside of this research model account for the remaining 70.1%. The goodness of fit (model fit) has been determined to be satisfied by this research model as a result.

Table 4.14 Hypothesis Results

Hypothesis	P. Valuee	T. Statistics	Estimate	Results
H1	UATP - TC	1.397	0.163	Not Accepted
H2	TSC - TC	0.1492	0.136	Not Accepted
H3	TS - TC	0.569	0.569	Not Accepted
H4	ES - TC	2.125	0.034	Received

Source : OutputSmartPLS, 2022

The outcomes of the data processing that was carried out to answer outcomes of the hypothesis proposed, It is evident that there are three possibilities cannot be ac cepted and one hypothesis is a valid one. This demonstrates that there is a influence and no the connection between the variables, both dependent versus independent is significant.

4.1 The Result of Understanding and Awareness of Taxpayers on Taxpayer Compliance

In light of the test hypothesis's findings, the P-Values that form and the T-Statistics value of 1,397 are known the effects of understanding and taxpayer awareness of taxpayer compliance is 0.163 > 0.05, so it can be stated that compliance by taxpayers is unaffected by taxpayer comprehension and awareness. This shows that understanding and the compliance of taxpayers cannot be increased by taxpayer awareness. throughout DKI Jakarta.

4.2 The Result of Tax Sanctions on Taxpayer Compliance.

In light of the test hypothesis's findings, it is possible to assert that taxpayer compliance is unaffected by tax sanctions because the value from T-Statistics is 1,492 and the influence-forming P-Values tax sanctions on taxpayer compliance are 0.136 > 0.05.This demonstrates

that taxpayer compliance in DKI Jakarta cannot be increased by tax sanctions.

4.3 The Result of Tax Services on Taxpayer Compliance

In light of the test hypothesis's findings, it is possible to state that compliance by taxpayers is unaffected by tax services because the value from T-Statistics is 0.569 and the P-Values that determine how the tax services on taxpayer compliance are 0.569 > 0.05.This demonstrates that taxpayer compliance in DKI Jakarta may increase if taxpayers are not educated about tax services.

4.4 The Result of E-Filing System on Taxpayer Compliance

In light of the hypothesis test's findings, it is possible to assert that taxpayer compliance is improved by the e-filing procedure given that the value of 2,125 are the T-Statistics, and influence-forming P-Values the e-filing system on taxpayer compliance are 0.034 0.05.This demonstrates that taxpayer compliance in DKI Jakarta can be increased by taxpayer ignorance of the e-filing system.

The results of the study confirm that previous research Karsam et al (2023) taht the e-Filling systems, tax penalties, Fiscal Services, taxpayer awarenssand understanding of taxpayer have a significant influences on the compliances of individuals taxpayer registered with the Jakarta Tax Office either partially or simultaneously.

5. CONCLUSION, IMPLICATION AND LIMITATION

Through the results of the analysis and its discussion, the following conclusions can be drawn:

The e-Filing system has a positive and significant effect on KPP DKI Jakarta taxpayer compliance, Tax Sanctions have a positive and relevant impact on taxpayer compliance at KPP DKI Jakarta, Fiskus services have a positive and relevant impact on taxpayer compliance on KPP DKI Jakarta, Compulsory understanding taxes have a positive and relevant effect on KPP DKI Jakarta taxpayer compliance, Awareness has a positive and significant impact on KPP DKI Jakarta taxpayer compliance

E-Filing System, Tax Sanctions, Fiscus Services, Taxpayer Understanding, Awareness together have a positive or significant impact on DKI Jakarta KPP taxpayer compliance

Limitations

The weakness of this study is that the number of respondents who are taxpayers registered at the DKI Jakarta KPP is still limited and does not represent the sample as a whole.

Implications

The implication is that conclusions cannot be generalized and cannot be used as the main reference. The number of taxpayers during a pandemic situation was reluctant to report and pay taxes, this had an impact on the level of compliance

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Table 2 Research Related to Taxpayer Compliance

No	Penulis	Publisk	Tahun	Judul	Variabel	Indikator	Kesimpulan
1.	Wahyuni	<u>Bongaya Journal for Research in Accounting, Vol.1 No.3 Mei13-17</u>	2018	Pengaruh Kesadaran Wajib Pajak, Pengetahuan, Sistem Administrasi Perpajakan Modern, dan Sanksi Pajak Terhadap Kepatuhan Perpajakan Pada Kantor Pelayanan Pajak Madya Makassar.	<p>Kepatuhan Perpajakan (Y)</p> <p>Kesadaran Wajib Pajak (X1)</p> <p>Pengetahuan (X2)</p> <p>Sistem Administrasi Perpajakan Modern (X3)</p> <p>Sanksi Pajak (X4)</p>	<p>1. pemenuhan kewajiban perpajakan yang dijalankan oleh WP berdasarkan undang-undang</p> <p>2. melakukan perpajakan dan pelaporan pajak berutang</p> <p>1. Kemauan WP untuk melakukan perpajakan tanpa paksaan</p> <p>1. pemahaman peraturan perpajakan</p> <p>2. pengetahuan dalam mengisi formulir dan menghitung pajak berutangnya.</p> <p>1. perubahan struktur organisasi serta sistem kerja KPP</p> <p>2. perubahan penyelenggaraan layanan terhadap wajib pajak</p> <p>3. fasilitas pelayanan yang menggunakan teknologi informasi,</p> <p>1. pelanggaran peraturan</p> <p>2. tidak melakukan kewajiban perpajakan</p>	<p>Hasil penelitian ini menemukan bahwa kesadaran, pengetahuan perpajakan, sistem administrasi perpajakan modern, sanksi pajak wajib pajak berpengaruh positif serta relevan pada kepatuhan wajib pajak terhadap KPP Madya Makassar.</p>
2.	Anggi Pratama N M. Ferlian	<u>Jurnal Abstraksi Bisnis & Publik, Vol.1 No.1</u>	2017	Dampak Pengetahuan Pajak dan Kualitas Pelayanan Peluang Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi (Studi Kasus : KPP Pratama Birjati)	<p>Kepatuhan Wajib Pajak Orang Pribadi (Y)</p> <p>Pengetahuan Pajak (X1)</p> <p>Kualitas Pelayanan (X2)</p>	<p>kepatuhan WP dalam mendaftarkan diri, menyetor kembali SPT, menghitung serta membayar pajak berutang pemahaman WP terkait UU perpajakan serta tata cara perpajakan yang baik</p> <p>kehandalan, ketanggapan, jaminan, dan empati pegawai pajak dalam melakukan pelayanan</p>	<p>Pengetahuan Pajak dan Mutu Pelayanan Pajak dengan bersamaan mempunyai pengaruh relevan pada Kepatuhan Wajib Pajak.</p>
3.	Yuliana Oryaldo L M. Budiantara	<u>IRAMB, Prodi Akuntansi, Fakultas Ekonomi, UIN Sunan Kalijaga, Vol. 4 No. 1</u>	2018	PENGARUH PENERAPAN SISTEM E-FILING TERHADAP KEPATUHAN WAJIB PAJAK ORANG PRIBADI PEKAWAI NEGERI SIPIL DENGAN PEMAHAMAN INTERNET SEBAGAI VARIABEL PEMODERASI	<p>Kepatuhan WPOR PMS (Y)</p> <p>Penerapan Sistem E-filing (X)</p> <p>Pemahaman Internet (Z)</p>	<p>1. kepatuhan agar mendaftarkan diri</p> <p>2. kepatuhan ga membayar tunggakan pajaknya</p> <p>3. kepatuhan agar menyetorkan lagi SPT</p> <p>1. sistem pengumpulan SPT secara online</p> <p>2. kemudahan penyampaian SPT</p> <p>1. mendapat informasi</p> <p>2. memperluas pemahaman</p> <p>3. kecepatan pengakuan</p>	<p>Implementasi Sistem E-Filing berdampak positif serta relevan pada Kepatuhan Wajib Pajak. Pemahaman internet tak bisa memoderasikan efek Penerapan Sistem E-filing pada Kepatuhan Wajib Pajak Orang Pribadi PMS.</p>

4.	Cynthia Chandra Anella Sandra	<u>Jurnal Online Isuasi Akuntansi, Vol 5 No. 2</u>	2020	Pengaruh Tarif Pajak, Sanksi Pajak dan Kesadaran Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi Usahaoran	<p>Kepatuhan Wajib Pajak Orang Pribadi (Y)</p> <p>Tarif Pajak (X1)</p> <p>Sanksi Pajak (X2)</p> <p>Kesadaran Pajak (X3)</p>	<p>1. WP tepat waktu lebih penyempakan surat pembuktiauan, 2. WP tak memiliki tanggapan terhadap keluhan jenis pajak terkecuali yang telah bertin, 3. WP tak pernah bertindak pidana dibidang perpajakan 1. pengenaan tarif pajak yang adil 2. penerimaan penghasilan 1. norma/WU perpajakan 2. sanksi administratif 3. sanksi pidana 1. memahami serta mengerti artinya, fungsi maksud tujuan membayar pajak</p> <p>Tarif Pajak, Sanksi Pajak serta Kepatuhan Wajib Pajak berpengaruh Positif pada Kepatuhan Wajib Pajak Orang Pribadi Usahawan di ITC Mangga Dua.</p>
5.	Jaka Maulana Marisnat I	<u>Jurnal Revisi.com, Vol. 01, No. 02</u>	2020	Pengaruh Penerapan Sistem E-filing Terhadap Kepatuhan Wajib Pajak Orang Pribadi (Studi Kasus Pada Pegawai di Lingkungan Politeknik Pos Indonesia)	<p>Kepatuhan Wajib Pajak (Y)</p> <p>Penerapan sistem e-filing (X)</p>	<p>1. melakukan pembayaran dan pelaporan kewajiban perpajakan</p> <p>1. Kemudahan dalam melaporkan SPT</p> <p>Hasil penelitian menyatakan adanya pengaruh positif serta relevan diantara implementasi sistem e- filing pada Kepatuhan wajib pajak orang pribadi di Politeknik Pos Indonesia.</p>
6.	Cindy Jotopurno mu	<u>Tax & Accounting Review, Vol. 1, No. 1</u>	2013	Pengaruh Kesadaran Wajib Pajak, Kualitas Pelayanan Fiskus, Sanksi Perpajakan, Lingkungan Wajib Pajak Berada terhadap Kepatuhan Wajib Pajak Orang Pribadi di Surabaya	<p>Kepatuhan Wajib Pajak Orang Pribadi (Y)</p> <p>Kesadaran wajib pajak (X1)</p> <p>kualitas pelayanan fiskus (X2)</p> <p>sanksi perpajakan (X3)</p> <p>lingkungan wajib pajak berada (X4)</p>	<p>1. paham tentang peraturan perpajakan 2. mengisi formulir pajak 3. membayar pajak terutang</p> <p>1. mengetahui mengenai pajak</p> <p>1. pelayanan publik dari DJP kepada masyarakat</p> <p>1. pelanggaran peraturan perpajakan</p> <p>1. WP akan taat membayarkan pajak bila besert pengamatan serta pengalaman langsung</p> <p>Seuai bukti empiris yang didapat sehingga bisa ditarik kesimpulan yaitu, kesadaran Wajib Pajak, mutu pelayanan fiskus, sanksi perpajakan, serta lingkungan Wajib Pajak ada secara partial berdampak relevan pada kepatuhan Wajib Pajak Orang Pribadi di KPP Sawahan Surabaya.</p>
7.	Aditya Magroho	<u>Jurnal Q1 Accounting, Volume 2 No. 2</u>	2016	Pengaruh Kesadaran Wajib Pajak Dan Pengetahuan Perpajakan Wajib	<p>Kepatuhan Wajib Pajak (Y)</p>	<p>1. melakukan sosialisasi kepada masyarakat</p> <p>1. Kesadaran perpajakan secara partial tak berdampak pada kewajiban</p>

	Rita Andini			Pajak Terhadap Keputusan Wajib Pajak Dalam Membayar Pajak Penghasilan (studi kasus pada EPP Semarang Candi)	Kesadaran Wajib Pajak (X1)	1. membayar kewajiban pajak	membayarkan PPh orang pribadi di KPP Pratama Semarang Candi.
	Kharis Raharjo				Pengertian wajib pajak (X2)	1. mengetahui peraturan perpajakan	2. Pemahaman perpajakan secara partial berdampak pada kewajiban membayarkan PPh orang pribadi di KPP Pratama Semarang Candi. 3. Kesadaran perpajakan, serta pemahaman perpajakan secara simakan berdampak pada kewajiban membayarkan PPh orang pribadi di KPP Pratama Semarang Candi.
	R. A Meiska Lianty Dini Wahyu Hapsari	<u>Jurnal Riset Akuntansi Kontemporer (IRAKI) Vol. 9, No. 2</u>	2017	Pengertian Perpajakan, Sosialisme Perpajakan, Dan Pelayanan Fiskus Terhadap Keputusan Wajib Pajak	Kepatuhan Wajib Pajak (Y) Pengertian Perpajakan (X1) Sosialisme Perpajakan (X2)	1. memenuhi kewajiban perpajakan 1. sesuatu yang diketahui mengenai hukum pajak 1. upaya pemberian informasi perpajakan	1. pemahaman perpajakan, sosialisasi perpajakan, serta layanan fiskus berdampak releasan pada kepatuhan Wajib Pajak Orang Pribadi (Non Karyawan) di KPP Pratama Bandung Bojonegara.
8.	Karnia				Pelayanan Fiskus (X1)	1. pelayanan bermutu oleh petugas pajak kepada wajib pajak	
	Manik Ernawati	<u>Jurnal STIE Semarang Vol. 10</u>	2018	Pengaruh Religiusitas, Kesadaran Wajib Pajak Dan Pengetahuan Perpajakan Terhadap Kepatuhan Wajib Pajak	Kepatuhan Wajib Pajak (Y) Religiusitas (X1) Kesadaran Wajib Pajak (X2)	1. sikap WP dalam menjalankan perpajakan 1. sikap kepercayaan terhadap Tuhan 1. mengetahui pentingnya pajak bagi negara 2. menjalankan perpajakan dengan tulus	Religiusitas mempunyai pengaruh pada kepatuhan wajib pajak , Kesadaran wajib pajak berdampak pada kepatuhan wajib pajak , Pengetahuan perpajakan tak berdampak pada kepatuhan wajib pajak .
	Pelinta Tarigan	<u>Lensa Online Vol. 1 No. 1</u>	2021	Pengaruh Tingkat Kesadaran Wajib Pajak Dan Pengetahuan Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi Di Masa Pandemi Covid-19 Studi Kasus Pada Kpp Tigaraksa	Kepatuhan Wajib Pajak (Y) Kesadaran wajib pajak (X1) Pengetahuan Perpajakan (X2)	1. mendaftarkan NPWP 2. melapor usaha agar menjadi PKP 3. menghitung pajak terutang 4. mengajukan SPT secara tepat 1. menghargai serta mematuhi ketentuan perpajakan yang berlaku 1. memahami tentang peraturan perpajakan 2. mengetahui tata cara perpajakan	Melalui hasil penelitian yang telah dilakukan, kesadaran wajib pajak serta pemahaman berdampak releasan pada kepatuhan wajib pajak terhadap KPP Tigaraksa.