

THE FACTORS AFFECTING INDIVIDUAL TAXPAYER COMPLIANCE

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ABSTRACT

This research was conducted to determine the factors that influence taxpayer compliance at the Palembang Ilir Timur Pratama Tax Service Office. The influencing factors are the implementation of e-Registration, e-Filing, and Tax Knowledge. The type of research used is associative research. The place of research was carried out at the Palembang Ilir Timur Pratama Tax Service Office. The data used is primary data. The data collection method used in this research is a questionnaire. The data analysis techniques used in this research are descriptive statistical tests, validity tests, reliability tests, classical assumption tests, coefficient of determination, multiple linear regression analysis, f tests and t tests assisted by the Statistical Program for Special Science (SPSS). The research results show that the implementation of e-Registration, e-Filing, and tax knowledge simultaneously influences individual taxpayer compliance. Meanwhile, partially it shows that e-Registration has an effect on individual taxpayer compliance, the e-Filing variable partially has an effect on individual taxpayer compliance, and the tax knowledge variable has an effect on individual taxpayer compliance.

Keywords: E-Registration, E-Filing, Individual Taxpayer Compliance, Tax Knowledge.

INTRODUCTION

Taxes are contributions paid by the people to the state which are included in the state treasury which implements the law and its implementation can be forced without any remuneration. These contributions are used by the state to make payments for public interests (Mardiasmo, 2016). One measure of taxpayer performance is taxpayer compliance in carrying out their tax obligations. The level of taxpayer compliance is a consideration for the Directorate General of Taxes in providing guidance, supervision, management and follow-up to taxpayers (Desyanti & Lailatul, 2020). Tax compliance is the taxpayer's obedience in implementing the applicable tax provisions. A compliant taxpayer is a taxpayer who complies with tax obligations in accordance with statutory provisions (Rahayu, 2017). Taxpayer Compliance. the term obedience means the nature of obedience, obedience. Taxpayer compliance can be seen based on the criteria set out in the Circular Letter of the Director General of Taxes Number SE-02/PJ2008 concerning Procedures for determining Taxpayers with certain criteria. Taxpayers will be designated as compliant taxpayers by the Directorate General of Taxes if they meet certain criteria in the Circular Letter, one of the criteria for taxpayers is being on time in submitting Tax Returns (SPT) within the last 3 years (Masruroh & Zulaikha, 2013). In this modern era, technology has become increasingly

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sophisticated. However, sophisticated technology must be balanced with human resources which must also be of high quality and society is also required to develop. Due to this technological sophistication, the Directorate General of Taxes does not want to waste the opportunity to take advantage of these technological advances by carrying out reforms in the field of Tax System Modernization by implementing e-System technology, namely e-registration and e-Filing (Hasan, et al, 2018). Government transformation in increasing transparency and accountability in government financial management is very important because it can build public trust, reduce the risk of corruption, increase the efficiency and effectiveness of financial management, and create good governance. The development of a better accounting and financial reporting system in government in Indonesia has become a top priority in order to improve transparent, accountable and effective government financial governance. Several steps have been taken to achieve this goal including the adoption of Government Accounting Standards (SAP), implementation of an integrated and comprehensive financial information system, training and development of human resources (HR), internal and external audits, as well as increasing transparency and accountability. Digital technology can provide many benefits, especially for public institutions such as the Ministry of Finance in carrying out state revenue functions. Digital technology can offer many benefits, especially for public institutions, such as the Ministry of Finance in carrying out central and regional government revenue functions, treasury duties in terms of cash management and cash management, to debt financing management. Fundamental changes to the tax administration system are important to achieve optimal tax revenues. The modern tax administration system is part of tax reform in Indonesia which was built gradually and comprehensively in the fields of tax law, tax policy and tax supervision (Rahayu, 2017).

At the Directorate General of Taxes (DJP) of the Ministry of Finance, the development of an electronic e-Registration and e-filing system. which aims to make it easier for taxpayers to make tax payments and improve the DJP's ability to manage data to increase taxpayer compliance. The e-Registration electronic system is an information system application for registration, changes to Taxpayer data and/or confirmation or revocation of confirmation of Taxable Entrepreneurs through a system that is connected directly online with the DJP (Directorate General of Taxes). The implementation of e-Registration is expected to make it easier for taxpayers to register and make it easier for taxpayers to obtain a NPWP (Desyanti & Lailatul, 2020). The existence of e-Registration makes it easier for Taxpayers to carry out the process of registering, confirming and revoking the confirmation of taxable entrepreneurs, and changing data (Ersania & Merkusiwati, 2018). The electronic e-Filling system was first introduced by the Application Service Provider (ASP) and ratified through the Director General of Taxes Regulation Number KEP-05/PJ/2005 concerning procedures for submitting notification letters electronically that e-Filling is a method of submitting Tax Returns (SPT) which is carried out through a real time online system via the internet on the Directorate General of Taxes website (djponline.pajak.go.id) or application service providers or Application Service Providers (ASP). Taxpayers who will submit their SPT via e-Filling must have an Electronic Filling Identification Number (e-FIN), which is an identity number given by the tax service office at the taxpayer's request which is used to submit their SPT via e-Filling (Desyanti & Lailatul, 2020). The implementation of the e-Filling system is expected to provide convenience and satisfaction for Taxpayers in fulfilling

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their tax obligations so that the implementation of the e-Filing system is expected to increase Taxpayer Compliance (Lado & Budiantara, 2018). Taxpayers must understand tax knowledge so they can carry out tax obligations easily. Taxation knowledge by taxpayers can maximize the running of the tax administration system. Tax knowledge is the taxpayer's ability to know tax regulations, both regarding the tax rates they will pay based on the law and tax benefits that will be useful for their lives. (Mardiasmo, 2016).

Research conducted by (Hasan, et al, 2018) states that simultaneously or together E-registration (X1) and E-Filing (X2) have a significant effect on Taxpayer Compliance (Y) and Partially the E-registration Variables (X1) and E-Filing (X2) also has a significant effect on Taxpayer Compliance (Y). By implementing the e-Registration and e-Filing system, it is hoped that it will be able to provide satisfaction, convenience and comfort to Taxpayers. Meanwhile, according to the research results of (Desyanti & Lailatul, 2020), tax knowledge and the application of e-Billing have a positive effect on taxpayer compliance, while the application of e-Registration and the application of e-Filing have no effect on taxpayer compliance. (Kusmeilia et al., 2019) stated that the variables e-Filing and tax knowledge have a positive effect on taxpayer compliance. By having knowledge about taxes, taxpayers will not experience too much difficulty in carrying out their tax rights and obligations, whereas according to (Yulia, et al, 2020) state that partially the tax knowledge variable has no effect on taxpayer compliance. Modernization of the taxation system within the DJP aims to implement Good Governance and excellent service to the community. Good governance is the implementation of a transparent and accountable tax administration system, by utilizing a reliable and up-to-date communication technology information system. The modern tax administration system implemented by the government is not only aimed at achieving tax revenue targets, but also towards a change in the tax paradigm for the better. Where tax provisions, procedures and activities are directed at achieving higher quality tax services for taxpayers (Rahayu, 2017). Based on the phenomenon occurring in Indonesia, the tax compliance ratio has increased slightly even though the number of people who work and are taxpayers continues to increase. In 2015, there were only 10.97 million compliant people out of a total of 18.16 million taxpayers. This means that the compliance ratio only reaches 60%. In 2016, the tax reporting compliance ratio only reached 61% or 12.25 million people out of a total of 20.17 million taxpayers. The increase in the ratio was only 1% from 2015. Meanwhile, in 2017 the tax ratio increased quite significantly, namely from 61% to 73%. Meanwhile, in 2016-2017 there was a tax amnesty program. In 2018 the tax ratio again fell to 71% or only 12.55 million people were tax compliant out of a total of 17.65 million taxpayers. In 2019, the tax ratio rose to 73%, back to 2017.

The number of people who comply with taxes is only 13.39 million out of 18.33 million taxpayers. Then in 2020, the tax compliance ratio increased again to 78%. However, the number of people who obeyed did not increase significantly from the previous year. In 2020, the number of compliant taxpayers was only 14.76 million out of a total of 19.01 million taxpayers. This means that there are still around 5 million taxpayers who are disobedient (Sembiring, 2021). From the phenomenon described by the author, the government must further increase education in implementing the online taxation system to the public so that the public will understand that the government has made it easier for the public to carry out their obligations and will increase taxpayer compliance in the community.

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A phenomenon that often occurs in society today is taxpayers' ignorance and lack of understanding about taxation and the public's negative perception of taxes, which makes people reluctant to pay taxes for fear that the taxes they have paid will be misused by unauthorized officials. Tax knowledge plays a very important role in increasing taxpayer compliance, this can be interpreted as if the taxpayer knows all the provisions related to tax obligations such as knowledge of tax regulations, the tax system adopted, and the function of tax for the government and society, then the taxpayer will voluntarily carry out its tax obligations (Desyanti & Lailatul, 2020). (Desyanti & Lailatul, 2020) Argue that, the higher the tax knowledge a taxpayer has, the higher the taxpayer's compliance in fulfilling their tax obligations because the taxpayer understands the function of taxes, tax regulations and how to pay taxes, and if the taxpayer already knows and understand all the provisions relating to their tax obligations, the Taxpayer will voluntarily carry out their tax obligations. According to (Wijayanti & Sasongko, 2017) Tax knowledge will be able to provide understanding and knowledge of regulations and laws as well as tax procedures and apply them to carry out tax activities such as paying taxes, reporting SPT and so on. In general, everyone has an obligation to pay taxes to increase state income. Obedient taxpayers do not mean taxpayers who pay large amounts of tax but taxpayers who orderly report their taxes via SPT, taxpayers who understand and comply with their rights and obligations in the field of taxation. To measure the level of taxpayer compliance, it can be seen in the following table:

Table 1. Level of taxpayer compliance at the Primary Tax Service Office East Palembang Ilir

Individual Taxpayer Compliance Level Data	Number of Registered Taxpayers	Number of Taxpayers Reporting Annual SPT	Number of Taxpayers Who Do Not Report Annual SPT	Percentage of Taxpayers Who Report SPT
2016	146.570	53.243	93.327	36,32%
2017	155.284	52.932	102.352	34,08%
2018	166.075	54.755	111.320	32,97%
2019	177.325	51.103	126.222	28,81%
2020	205.093	49.215	155.878	23,99%

Source : KPP IT 1

From the data in table 1 above, the number of registered taxpayers is not the same as the number of taxpayers who report Annual SPT. In the table above, the number of taxpayers who do not report SPT is greater than the number of taxpayers who report SPT. This means that there are taxpayers who are still non-compliant because they do not prepare and report annual tax returns regularly to the Tax Service Office. Taxpayers who do not report SPT will have an impact on decreasing income tax revenues. Tax revenues are intended and used to pay general expenditure by the government and national financing for state needs for the greatest prosperity of the people (Mardiasmo, 2016). The following is revenue data obtained at the East Palembang Ilir Pratama Tax Service Office from 2016 to 2020:

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Table 2. Revenue data obtained by the East Palembang Ilir Primary Tax Service

e-Filling	Number of Registered Taxpayers	Jumlah WP Wajib SPT	Number of Taxpayers Required to SPT	Number of taxpayers using e-Filling on time	WP Compliance Percentage
2016	155.646	56.742	45.391	16.213	38,74%
2017	165.714	56.733	48.266	24.185	42,60%
2018	174.642	58.797	53.116	41.126	70,98%
2019	186.034	55.473	50.849	52.409	89,91%
2020	205.093	55.859	53219	53.180	99%

Source : KPP IT 1

In Table 2 above, it is explained that the number of Individual Taxpayers reporting their Annual SPT via e-filling increased every year from 2016 to 2019 at the Palembang Ilir Timur Pratama Tax Service Office. However, in reality, there are still many registered taxpayers who do not have e-filling as a means of reporting their Annual SPT. Even though the submission of SPT is very important for the State regarding Taxpayer compliance in reporting tax payments. Based on the background of the problem described, the author's research objective is to determine the Factors that influence individual taxpayer compliance (Case Study of Individual Taxpayers at KPP Pratama Palembang Ilir Timur)

METHOD

The type of research used is associative research by observing the influence of the use of e-Registration, e-Filling applications, and tax knowledge on individual taxpayer compliance located at the East Palembang Ilir Pratama Tax Service Office, South Sumatra province. Each variable is operationalized in the following way:

- Variable Y in the form of individual taxpayer compliance uses 3 indicators, namely timely submission of the Annual Tax Return (SPT), individual taxpayers have no tax arrears, and have never been punished.
- Variable x1 in the form of implementing e-registration using 2 indicators, namely the application makes it easier to register a taxpayer identification number (NPWP) using the e-registration application, and the application makes it easier to obtain a NPWP.
- Variable x2 in the form of implementing e-filling has 5 indicators, namely easy submission of tax data, unlimited access anytime and anywhere, having proof of receipt of e-SPT, and paperless.
- Variable x3 in the form of tax knowledge has 3 indicators, namely having information about general provisions and procedures for taxation, the self-assessment system, and the function of taxation. All variables use a Likert scale.

The total number of individual taxpayers in the East Ilir region is known to be 205,093 people. Due to the very large population, sampling used the Slovin formula.

$$n = \frac{N}{1+N.e^2} \dots\dots\dots (1)$$

n = sample size; N = population size; e = margin of error

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So we got a sample size of 100 individual taxpayers with a distribution of taxpayers domiciled in Ilir Timur 1, Ilir Timur 2, Ilir Timur 3, Kalidoni and Sako sub-districts. This research data is in the form of primary data because it uses a questionnaire distributed to respondents who are individual taxpayers with analysis techniques in the form of validity tests, reliability tests, classical assumption tests, multiple regression tests, coefficient of determination tests, simultaneous tests and partial tests.

RESULTS

Validity Test

The validity test is intended to review whether the data obtained from the questionnaire is valid or not. It is said to be valid if the rcount value is greater than r table with a total of 100 respondents, a significance level of 0.05 and a degree of freedom of 98, it is known that the r table value is 0.1661. The validity test results for each variable / rcount are stated to be greater than r table.

Reability Test

The reliability test is used to measure the consistency of the questionnaire which is an indicator of the variable. It is known that each variable has an r alpha greater than the critical r, which indicates that it is free from the reliability test.

Table 3. Reability Test Result

No	Variable	R Alpha	R Critical	Criteria
1	Taxpayer Compliance (Y)	0,842	0,6	Reliable
2	e-Registration (X1)	0,931	0,6	Reliable
3	e-Filling (X2)	0,888	0,6	Reliable
4	Tax Knowledge (X3)	0,791	0,6	Reliable

Source: Author's compilation

Classical Assumption Tests

Normality Test

The Kolmogrov Smirnov test has the criteria that if the sig or probability value is > 0.05 then the data is normally distributed, and if the sig or probability value is < 0.05 then the data is not normally distributed. The following is a plot graph and results from the Kolmogrov Smirnov test:

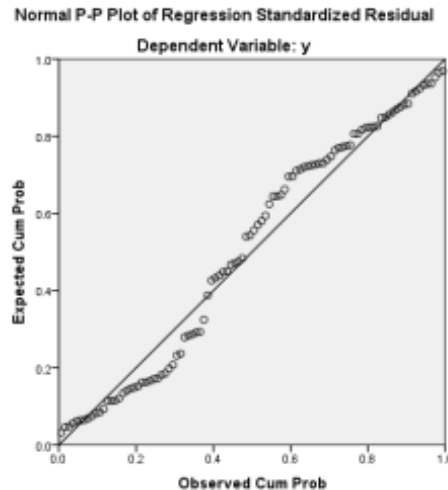


Figure 1. Graphic Method Normality Test Results

In the image above, the dots are spread around the line and follow the diagonal line, so the residual value is normal.

Multicollinearity Test

The multicollinearity test aims to test the correlation between independent variables, namely e-Registration, e-Filling, and Tax Knowledge. Multicollinearity occurs if the Tolerance value is close to 1 while the VIF value is around 1 and does not exceed 10. The following are the results of the multicollinearity test:

Table 4. Multicollinearity Test Result

Independen Variable	Tolerance	VIF
e-Registration (X1)	0,904	1,107
e-Filling (X2)	0,905	1,105
Tax Knowledge (X3)	0,991	1,009

Source: Author's compilation

Based on table 4, this research does not show any symptoms of multicollinearity. The e-Registration variable (X1) is said to not have multicollinearity because the e-Registration tolerance number (X1) is 0.904 above the value of 0.05 and the VIF is below 10. The e-Filling variable is said to not have multicollinearity because the e-Filling tolerance number (X2) is 0.905 above 0.05 and VIF below 10. The tax knowledge variable (X3) is said to not occur multicollinearity is because the tax knowledge tolerance figure (X3) is 0.991 above 0.05 and VIF is below 10. So it can be said that X1, X2, X3 do not have multicollinearity.

Heteroscedasticity Test

The heteroscedasticity test was carried out using analysischart. A good regression model is one with homoscedasticity orheteroscedasticity does not occur. The method used to determine whether there are symptoms of heteroscedasticity is through plot graph between

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the predicted value of the dependent variable (ZPRED) and its residual (SRESID) and the Glejser Test. The following are the results of the heretoscedasticity test:

Scatterplot

Dependent Variable: Taxpayer Compliance

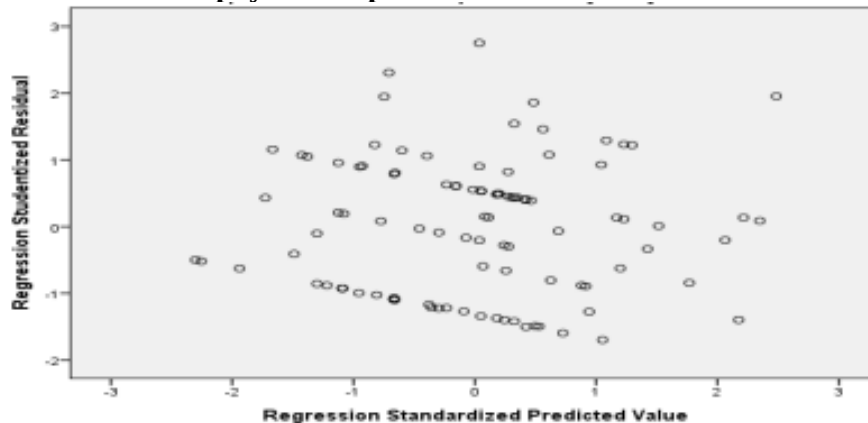


Figure 2. Graphic Method Heteroscedasticity Test Results

The figure 2 shows that the points are spread randomly and do not form a clear pattern and are spread both above and below zero on the Y axis. This means that there is no heteroscedasticity in the regression model so the regression model is suitable for use for other independent variables.

Multiple Linear Regression Test

This test was carried out to find out the extent of the correlation between the independent variable and the dependent variable, a multiple correlation calculation was carried out which can be seen as follows:

Table 5. Multiple Linear Regression Test Result

Model	Unstandardize d Coefficients		Standardize d Coefficients		Sig.	Collinearity Statistics	
	B	Std. Error	Beta	t		Toleranc e	VIF
1 (constant)	6,655	1,749		3,805	,000		
e- Registratio n (X1)	,296	,104	,284	2,839	,006	,904	1,107
e-Filling (X2)	,124	,059	,211	2,114	,037	,905	1,105
Tax Knowledge (X3)	,181	,079	,219	2,291	,024	,991	1,009

Source: Author’s compilation

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From the table above, a model is formed with the following equation:

$$Y = 6.655 + 0.296 X_1 + 0.124 X_2 + 0.181 X_3 + e$$

Based on the equation that has been created, the value can be determined constant of 6.655, which means that all independent variables, namely e-Registration, e-Filling, and tax knowledge, are considered constant and the dependent variable is individual taxpayer compliance as well is considered constant because it has a constant value of 6.655.

Coefficient of Determination Test (R^2)

The coefficient of determination (R^2) is used to measure the ability of the dependent variables. This value describes the independent variables providing almost all the information needed to predict the variation in the dependent variable. The R^2 results can be seen in the following table:

Table 6. R2 Result

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,364 ^a	,133	,106	3,276	1,939

a. Predictors: (Constant), tax knowlegde, e-Filling, E-Registration

b. Dependent Variable: tax compliance

Source: Author's compilation

Based on the table 6, it provides information about the magnitude of the influence of all independent variables, namely e-Registration, e-Filling, and Tax Knowledge on the dependent variable of individual taxpayer compliance of 0.106 or 10.6% while 0.894 or 89.4% is influenced by other variables outside of this research variable.

F Test

The F test is used to test the hypothesis of the influence of the independent variable on the dependent variable together. If significant F is smaller than the 5% significance level, then the independent variables have a significant effect together. On the contrary if the significant value of F is greater than the 5% significance level then the variable independent does not have a significant effect.

Table 7. F Test

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	157,688	3	52,563	4,898	,003 ^b
	Registration	1030,198	96	10,731		
	Total	1187,886	99			

a. Dependent Variable: Tax Compliance

b. Predictors: (Constant), Tax knowlegde, e-Filling, E-Regostration

Source: Author's compilation

Based on the table above, the results of the hypothesis test show that the Fcount value is 4.898, while the Ftable for the real level (α) is 5% and the numerator is (k=3), so k-1=2 and denominator df = n-k-1 = (100-3 -1) = 96 is 3.091 so it can be explained that Fcount is

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4.898 > F_{table} 3.091 with a significant level of $0.003 < 0.05$, so it can be concluded that the variables e-Registration, e-Filling, and Tax Knowledge together have a significant and significant effect on taxpayer compliance personal.

t Test

t Test is used to find out the extent to which the independent variable influences the dependent variable, testing is carried out using the t test (t test). If the significance is smaller than the 5% level, then the independent variable has a significant influence. If it is greater, the independent variable does not have a significant influence on the dependent variable. Based on table 3, the t table value with a real rate (α) of 5% (0.05) and $df = n - k - 1 = (100 - 3 - 1) = 96$ is 1.661. The significant t value of the e-Registration variable (X1) on taxpayer compliance is 0.006 using ttable with the real rate df tcount $2.839 > t_{table}$ 1.661 and significant e-Registration $0.006 < 0.05$. This shows that there is a significant influence on the e Registration variable on individual taxpayer compliance.

The calculated t value of the e-Filling variable (X2) is 2.114 and the significance is 0.037, which means tcount is $2.114 > t_{table}$ 1.661 and the significance of e-Filling is $0.037 < 0.05$. This shows that there is a significant influence on the e-Filling variable on taxpayer compliance. The calculated t value of the Tax Knowledge variable (X3) is 2.291 and the significance is 0.024, which means tcount is $2.291 > t_{table}$ 1.661 and the significance of Taxation Knowledge is $0.024 < 0.05$. This shows that there is a significant influence on the Tax Knowledge variable on taxpayer compliance.

DISCUSSION

Effect of e-Registration, e-Filling and Knowledge Taxation on Individual Taxpayer Compliance

The relationship between e-Registration, e-Filling and Tax Knowledge is an important indicator for every taxpayer to increase individual taxpayer compliance. The results of this research indicate that the compliance of individual taxpayers registered at the Palembang Ilir Timur Pratama Tax Service Office requires e-Registration, e-Filling and Tax Knowledge to increase the compliance of individual taxpayers by carrying out tax rights and obligations in accordance with the existing tax regulations applies. Apart from that, this research is in line with what has been carried out by (Sukiyaningsih, 2020) e-Registration has an effect on individual taxpayer compliance. Research conducted by (Hasan, et al, 2018) states that e-Filling has an effect on individual taxpayer compliance. Research conducted by (Tanur, 2022) states that Tax Knowledge influences individual taxpayer compliance. However, it is not in line with research by (Desyanti & Lailatul, 2020) entitled the influence of tax knowledge and the application of the tax e-System on taxpayer compliance. The results of this study state that the application of e-Registration and e-Filling has no effect on taxpayer compliance. The research results of (Yulia, et al, 2020) state that the tax knowledge variable partially has no effect on taxpayer compliance. The results of respondents from the e-Registration, e-Filling, and Tax Knowledge variables who answered strongly agreed were 1,030, agreed were 1,095, disagreed were 322, disagreed were 34, and strongly did not agree as many as 19 respondents. The results of this research are e-Registration, e-Filling, and knowledge taxation, affects the compliance of individual taxpayers together. This is

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supported by the large number of respondents who answered strongly agree and agree regarding these variables, thus causing a significant influence between e-Registration, e-Filling and Tax Knowledge on individual taxpayer compliance, meaning that the higher the level of taxpayer compliance in paying and reporting the SPT (Annual Notification Letter) will increase the amount of state tax revenue.

The Effect of e-Registration on Taxpayer Compliance Personal

Based on the results of respondent's data processing regarding e-Registration, the indicators from e-Registration can make NPWP registration easier using the e-Registration system application, and make it easier to obtain NPWP, meaning that the more taxpayers register using the e-Registration application, the higher the level of individual taxpayer compliance. This research is in accordance with the e-Registration theory that the application is part of the tax information system within the DJP which is used to manage the Taxpayer registration process to obtain a Taxpayer Identification Number. The implementation of e-Registration will have a positive impact on taxpayer compliance in paying taxes (Putra & Shandy, 2020). These results are in line with research conducted by (Larasati & Kurnia, 2020) entitled the influence of e-Registration, e-Billing, and tax service on willingness to pay taxes. The results of this research indicate that e-Registration has an effect on individual taxpayer compliance. However, it is not in line with research conducted by (Desyanti & Lailatul, 2020) entitled the influence of tax knowledge and the application of the tax e-System on taxpayer compliance. The results of the research state that the application of e-Registration has no effect on individual taxpayer compliance.

The Effect of e-Filling on Individual Taxpayer Compliance

e-Filling is an annual tax reporting system (Annual SPT) which is done online by registering first to get EFIN. The implementation of e-Filling will have a positive impact on taxpayer compliance in paying taxes (Putra & Shandy, 2020). These results are in line with research conducted by (Hari & Mia, 2023) entitled taxpayer awareness and perception of ease of use of e-filling on taxpayer compliance and also (Tanur, 2022) entitled the effect of implementing the e-Filling system, quality of tax services and tax knowledge on taxpayer compliance with compliance costs as a moderating variable. The results of this research show that e-Filling has an effect on individual taxpayer compliance. However, it is not in line with research conducted by (Desyanti & Lailatul, 2020) entitled the influence of tax knowledge and the application of the tax e-System on taxpayer compliance. The results of the research state that the application of e-Filling has no effect on individual taxpayer compliance, meaning that more and more Taxpayers report their SPT (Annual Tax Return), the higher the level of individual taxpayer compliance.

The Influence of Tax Knowledge on Taxpayer Compliance Private Person

Based on the results of respondent's responses regarding knowledge in taxation, the indicator of tax knowledge is knowledge of general provisions and procedures for taxation. Knowledge of the tax collection system in Indonesia, namely self-assessment. Knowledge of the function of taxation can influence individual taxpayer compliance, meaning that the greater the level of tax knowledge, the higher the level of compliance. individual taxpayers.

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This research is in accordance with the theory of tax knowledge, namely the taxpayer's understanding of tax law, tax laws and tax procedures which can be used as a basis for taxpayers in carrying out their tax rights and obligations. Implementation of e-Filling will have a positive impact on taxpayer compliance in paying taxes (Putra & Shandy, 2020). These results are in line with research conducted by (Tanur, 2022) entitled the effect of implementing the e-Filling system, quality of tax services and tax knowledge on taxpayer compliance with compliance costs as a moderating variable. The results of this research indicate that tax knowledge influences individual taxpayer compliance. However, it is not in line with research conducted by (Wardani & Muhammad, 2017) entitled the influence of taxpayer knowledge, taxpayer awareness, and the Samsat Corner program on motor vehicle taxpayer compliance. The results of the research state that the taxpayer knowledge variable has no effect on taxpayer compliance. motor vehicle.

CONCLUSION

Based on the discussion from this research, the implementation of e-Registration, e-Filling, and tax knowledge together have an effect on individual taxpayer compliance. Likewise, the results of each variable which have been tested separately or partially show an influence on taxpayer compliance, especially individuals. The results of this research are in line and in accordance with the theory used, so the implications of this research, the theory can be used for similar research themes or topics. From the results of this research, the author can also suggest that the tax office should improve the quality of service and explore the potential of unregistered taxpayers by providing an understanding of the general provisions of taxation procedures, systems and wider taxation functions and regular counseling to taxpayers regarding the importance of paying and reporting taxes, so that tax services such as e-Registration, e-Filling, and manual services can contribute more to taxpayer compliance in submitting Annual Tax Returns (SPT). Apart from that, other researchers can enrich their writing by adding other variables such as service quality, tax sanctions, and taxpayer awareness.

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