

The Influence of Tax Socialization, the Application of E-Filing and Tax Sanctions on Individual Taxpayer Compliance

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ABSTRACT

The study aims to examine the effect of tax socialization, the application of e-filing and tax sanctions on the compliance of individual taxpayers at KP2KP Tondano. Quantitative method was used in this research. The number of samples used was 100 respondents from accidental sampling techniques and data collection was carried out through distributing questionnaires. Data analysis was carried out by multiple linear regression analysis through the help of the SPSS version 26 application. The results prove that the tax socialization, the application of e-filing and tax penalties have a significant effect on individual taxpayer compliance. Partially, tax socialization has a significant and positive effect on individual taxpayer compliance, the application of e-filing has a significant and positive effect on individual taxpayer compliance, while tax sanctions have an insignificant effect on individual taxpayer compliance.

Keywords: Taxation, E-Filing, Sanctions, Taxpayer, Compliance.

JEL Classification : M40,M41, M49

Article info:

Received 30th May 2024

Revised 31st May 2024

Accepted 03th May 2024

Available online 03th May 2024

1. INTRODUCTION

Indonesia as a developing country, has a population growth value that has increased every year. In this increase, the government must strive to maintain national stability, through the development of each existing sector. This is to achieve a prosperous, just and prosperous society. But in its implementation, the government needs a lot of money so that it can be implemented. Of the various sources available, tax as the largest source of income is due to the characteristics of tax as a reliable and certain source of income. Therefore, it is expected that every year there can be an increase in revenue in the taxation sector. Although taxes have a significant role in supporting funding, the implementation of tax collection is a very difficult challenge. This challenge arises due to the lack of compliance and public awareness of the importance of paying taxes.

Compliance refers to actions or situations where individuals comply with and perform their obligations in accordance with existing legal norms. In the context of taxes, a person is said to be obedient when they fulfill their obligations in accordance with the established rules, for example, reporting taxes and paying taxes according to the specified time frame (Lonto, Pontoh, and Pratiwi 2023). However, as table 1.1 shows, compliance in Minahasa district has not reached the maximum level over the last five years.



Table 1
Realization of Individual Tax Return reporting in Minahasa Regency
period (2017-2021)

No	Period	Registered Taxpayers	Number of tax return filers
1	2017	31.947	15.262
2	2018	32.838	17.482
3	2019	33.958	22.727
4	2020	34.818	22.871
5	2021	36.281	29.023

Source: KP2KP Tondano

In the realization table, from 2017-2021 taxpayers who register themselves with the tax office always increase every year. In contrast to the data in the SPT reporting table, the table shows that the number of taxpayers who report their tax responsibilities has not reached the maximum level. For example, data in 2017, in the table there are 31,947 registered taxpayers, but only about 48% or 15,262 people from the number of taxpayers who report their tax obligations. So, from this situation it is known that the level of taxpayer compliance has not yet reached 100%.

Implementation steps to make taxpayers aware of their tax duties and responsibilities, related parties usually do several ways to convince taxpayers of the importance of carrying out their tax obligations. Sometimes someone does not carry out their obligations for reasons of not understanding or understanding the obligation itself, or how the mechanism for carrying out these obligations so that this can hinder someone in carrying out their duties and responsibilities. Similarly, in taxation a taxpayer will not carry out his obligations if he does not understand about the tax itself, therefore the tax authorities usually overcome this by conducting tax socialization.

Socialization is an activity carried out by someone to encourage or motivate and influence existing individuals to understand and even participate in achieving the desired goals. Afifah and Susanti (2020) in their research state that taxpayer satisfaction can be built through the socialization process. Tax socialization is an activity organized by the tax service office through counseling which can usually be done indirectly or directly, such as through the installation of billboards which aim to convey information related to taxation for the community. Where with the socialization is expected to provide the latest information on the procedures for registration or reporting and even tax payments so as to help increase compliance with taxpayers or the community in carrying out their tax responsibilities. This statement is in accordance with the results of the analysis of Nurkholik, Hajar, and Apriani (2021) and Anisya, Sidik Tjan, and Sukmawati (2022) which state that tax socialization affects the level of WPOP compliance. However, in contrast to the results of the analysis of Firmansyah, Harryanto, and Trisnawati (2022), describing the level of WPOP compliance is not influenced by tax socialization activities.

In addition to the lack of information obtained, another element that influences in improving compliance is the complexity of the procedures or the tax reporting system that is applied is too complicated so that it becomes an obstacle for taxpayers to report their taxes (Mardiasmo 2018). However, the Directorate General of Taxes has come up with a technology that can make it easier for people to report their taxes quickly, economically, and accurately through an Electronic System, for example e-filing.

E-filing is an electronic application or website provided by taxation to make it easier for taxpayers to take care of their tax administration, such as reporting tax returns (SPT) (Rahmawati, Khasanah, and Kuntadi 2022). Where using the website can make it easier for users to fulfill

their taxation duties and responsibilities because the website can be accessed without distance and time limits, so that this situation is expected to encourage someone to be more compliant in reporting their taxation duties and responsibilities. This statement is in line with the results of the analysis conducted by Sinaga and Arista (2022) and Rivaldo, Manaroinsong and Bacilius (2021), which state that the application of e-filing affects the level of WPOP compliance. However, it is different from the results of the analysis by Lestari, Falah, and Muslimin (2023) which states that the application of e-filing does not affect the level of WPOP compliance.

Another supporting thing is sanctions. Sanctions are a warning or reprimand imposed on someone for an act that violates existing rules. Likewise in tax contests, sanctions are one of the important components to influence a person's intention to carry out his obligations (Rahmawati, Khasanah, and Kuntadi 2022). Because when taxpayers violate existing taxation rules, they will be subject to a sanction. The imposition of sanctions aims to make taxpayers feel a deterrent effect, so that the deterrent effect can increase awareness and compliance with taxpayers in fulfilling their tax duties and responsibilities. The statement is in line with the results of the analysis conducted by Rahmawati, Khasanah, and Kuntadi (2022), Anisya, Sidik Tjan, and Sukmawati (2022) and Kantohe, Lonto and Pakasi (2023) which state that tax sanctions affect the level of WPOP compliance. However, it is different from the analysis of Fadilah and Sapari (2020) which states that tax sanctions do not affect the level of WPOP compliance.

It is observed from some of the results of previous studies that illustrate that the elements that affect compliance in tax reporting have not reached a level of consistency from year to year and from the existing phenomenon that illustrates that the level of WPOP compliance is still low, therefore researchers are interested in conducting this research. Where through this analysis it can be a means of information for people who need to understand what elements can affect compliance and even influence someone to be more compliant in carrying out their tax responsibilities.

2. LITERATURE REVIEW

2.1 Tax Accounting

Tax accounting is a part of accounting that specifically examines the management and submission of financial information of companies or individuals in accordance with applicable tax regulations. Tax accounting focuses on calculating, analyzing and developing business strategies related to the company's economic transactions and this involves the application of various accounting methods for tax purposes, for example calculating to recording taxes in commercial financial reporting and company fiscal reports (Talenggoran, Pangkey and Sumampouw 2023).

2.2 Taxpayers

According to PMK Number-40 of 2023 Article 1 explains that a taxpayer (WP) is a person or an agency, which has equal tax obligations and rights in accordance with the stipulated tax law, for example, paying taxes, withholding taxes, and even collecting taxes.

2.3 Taxpayer Compliance

Compliance is a situation where someone is subject and obedient to carry out their duties and responsibilities properly. Compliance is a situation where taxpayers carry out and fulfill all their duties and responsibilities and tax requirements in accordance with the stipulated law. Several examples of compliance in taxation can be grouped into several parts including being compliant in registering as a WP, being compliant in submitting or reporting tax duties and responsibilities, being compliant in calculating taxes, and being compliant in reporting and paying taxes owed (Pebrina and Hidayatulloh 2020).



2.4 Tax socialization

Tax socialization is an activity organized by the tax service office through counseling which can usually be done indirectly or directly, such as through the installation of billboards which aim to convey information related to taxation for the community.

2.5 E-Filing

E-filing is an electronic application or website provided by the taxation authority to facilitate taxpayers in managing their tax administration such as reporting tax returns (SPT).

2.6 Tax Sanctions

Tax sanctions are a component that is no less important in influencing taxpayers to obey and carry out their tax obligations (Rahmawati, Khasanah, and Kuntadi 2022). Tax sanctions are a reprimand and action in the form of both administrative and criminal sanctions that have previously been stipulated in the laws and regulations so that taxpayers do not violate them. The sanctions in taxation can have an impact on taxpayers to be more obedient in carrying out their tax duties and responsibilities.

2.7 Hypothesis

Tax socialization is an action or service carried out by the tax authorities to the public regarding tax information, both knowledge, understanding, and education about the tax system, tax responsibilities, reporting procedures, and even the benefits of taxation both directly and indirectly. Attribution theory states that human actions towards something are caused by internal factors and external factors (Kusumayanthi and Suprasto 2019). Tax socialization is one of the elements that comes from outside that can influence taxpayers in carrying out their tax duties and responsibilities, because through tax socialization it can increase a person's knowledge about taxation and even the benefits of the tax. So that through this socialization it is hoped that it can make taxpayers more aware of the importance of carrying out tax obligations (Nurkholik, Hajar, and Apriani 2021). This statement is also supported by the results of the analysis of Nurkholik, Hajar, and Apriani (2021) and Anisya, Sidik Tjan, and Sukmawati (2022) which state that tax socialization affects the level of WPOP compliance.

H1 : Taxation Socialization Has a Significant Effect on Individual Taxpayer Compliance

E-filing is an electronic application from the taxation authorities to make it easier for someone to carry out their tax administration such as making annual notification letter (SPT) reports to the taxation authorities. Attribution theory states that e-filing is one of the internal components that can be influential in increasing compliance, because its use can be used anytime and anywhere without distance and time limits. So that the utilization of the e-filing application is expected to influence someone to carry out their taxation duties and responsibilities in a timely manner. This statement is also supported by the results of the analysis of Sinaga and Arista (2022) and Rivaldo, Manaroinsong and Bacilius (2021) which state that the application of e-filing affects the level of WPOP compliance.

H2 : E-Filing has a Significant Effect on Individual Taxpayer Compliance

Sanctions are a step taken against someone who has violated a rule, where this intends to create a deterrent effect for someone who does not comply with these regulations. Attribution theory states that tax sanctions can influence a person to have an obedient attitude towards existing taxation provisions. This is because, the imposition of tax sanctions can harm someone for the fines imposed on the person himself. Therefore, the large sanctions given cause a higher sense of obedience to their duties and responsibilities. This statement is also supported by the results of the

analysis conducted by Rahmawati, Khasanah, and Kuntadi (2022), Anisya, Sidik Tjan, and Sukmawati (2022) and Kantohe, Lonto and Pakasi (2023) which state that tax sanctions affect the level of WPOP compliance.

H3: Tax Sanctions Have a Significant Effect on Individual Taxpayer Compliance

Tax socialization is an effort or service from the taxation party to the wider community regarding tax information, both knowledge, understanding, and education about the tax system, tax responsibilities, reporting procedures, and even the benefits of taxation itself. This activity is carried out to increase awareness, understanding, and compliance. Apart from the information provided, another element that affects compliance is the means of taxpayer submission provided by the tax authorities. Along with the times, the Directorate General of Taxes has come up with a technology that can facilitate taxpayers in accessing information about taxation quickly, economically, and accurately, namely through the E-System, including E-Filing. Meanwhile, tax sanctions are a reprimand and action in the form of both administrative and criminal sanctions that have previously been stipulated in the laws and regulations so that taxpayers do not violate them. The sanctions in taxation can have an impact on taxpayers to be more obedient in carrying out their tax duties and responsibilities. This statement is also supported by the results of an analysis conducted by Afifah and Susanti (2020) which states that socialization affects the level of WPOP compliance, Sinaga and Arista (2022) state that the application of e-filing affects the level of WPOP compliance, and Rahmawati, Khasanah, and Kuntadi (2022) state that tax sanctions affect the level of WPOP compliance.

H4: Taxation Socialization, E-Filing Implementation and Tax Sanctions have a Significant Effect on Individual Taxpayer Compliance.

3. RESEARCH METHODS

This research is quantitative research with a correlational approach method. The correlational approach is useful in identifying and measuring the relationship between various variables with the aim of knowing whether there is a relationship between these variables (Arikunto 2013). This research was conducted at the tax office in Tondano, namely KP2KP Tondano. Questionnaires were used in collecting data from respondents, which were previously structured with sampling through accidental sampling techniques, where population elements that met the researcher by chance and met the sample criteria were selected to be taken as samples (Sugiyono 2016). The population is WPOP registered at KP2KP Tondano until 2023 which is around 39,517 people, and the sample is WPOP around Tondano, which is 100 people calculated using the Slovin Formula:

$$n = \frac{N}{Ne^2 + 1}$$
$$n = \frac{39.517}{39.517 (10\%)^2 + 1}$$
$$n = \frac{39.517}{395,17 + 1}$$
$$n = \frac{39.517}{396,1}$$
$$n = 99,7 \text{ (rounded up to 100 people)}$$

4. RESULTS AND DISCUSSION

4.1 Validity Testing

Table 2
Validity Testing

Variables	Indicator	r Count	r Table	Description
Tax socialization	X1.1	0.793	0.197	<i>Valid</i>
	X1.2	0.797	0.197	<i>Valid</i>
	X1.3	0.850	0.197	<i>Valid</i>
	X1.4	0.670	0.197	<i>Valid</i>
	X1.5	0.825	0.197	<i>Valid</i>
	X1.6	0.767	0.197	<i>Valid</i>
E-filing Implementation	X1.1	0.798	0.197	<i>Valid</i>
	X1.2	0.819	0.197	<i>Valid</i>
	X1.3	0.870	0.197	<i>Valid</i>
	X1.4	0.869	0.197	<i>Valid</i>
	X1.5	0.845	0.197	<i>Valid</i>
	X1.6	0.846	0.197	<i>Valid</i>
Tax Sanctions	X3.1	0.857	0.197	<i>Valid</i>
	X3.2	0.892	0.197	<i>Valid</i>
	X3.3	0.785	0.197	<i>Valid</i>
	X3.4	0.868	0.197	<i>Valid</i>
	X3.5	0.848	0.197	<i>Valid</i>
	X3.6	0.783	0.197	<i>Valid</i>
Taxpayer Compliance	Y4.1	0.861	0.197	<i>Valid</i>
	Y4.2	0.851	0.197	<i>Valid</i>
	Y4.3	0.857	0.197	<i>Valid</i>
	Y4.4	0.904	0.197	<i>Valid</i>
	Y4.5	0.809	0.197	<i>Valid</i>
	Y4.6	0.802	0.197	<i>Valid</i>

Source: SPSS processed data

Through data analysis in table 1.2 provided, it can be noted that the calculated r value of all variables > r table. Where the value of n is 100, then $df = n-2$ or $100-2 = 98$, so it can be determined from the statistical table, the value of r table is 0.197. So, it can be synthesized that all components of this analysis are valid.

4.2 Reliability Testing

Table 3
Reliability Testing

Variables	Cronbach Alpha	Description
Tax Socialization	0.871	consistent
<i>E-Filing</i>	0.917	consistent
Tax Sanctions	0.915	consistent
Compliance	0.920	consistent

Source: SPSS processed data

Through the data analysis carried out in table 1.3, it can be seen that each element used in this analysis is consistent and declared reliable because, the Cronbach's alpha value of all variables is > 0.60.

4.3 Normality Testing

Table 4
Normality Testing

N	Standar Deviasi	Significance
100	3.14981929	0.064

Source: SPSS processed data

Through the data analysis table 1.4 above, we can see that the significant value of kolmogorov-smirnov is normally distributed. This happens because the significance value is in the position of $0.064 > 0.05$. So it can be synthesized that this test data analysis has a normal distribution.

4.4 Multicollinearity Testing

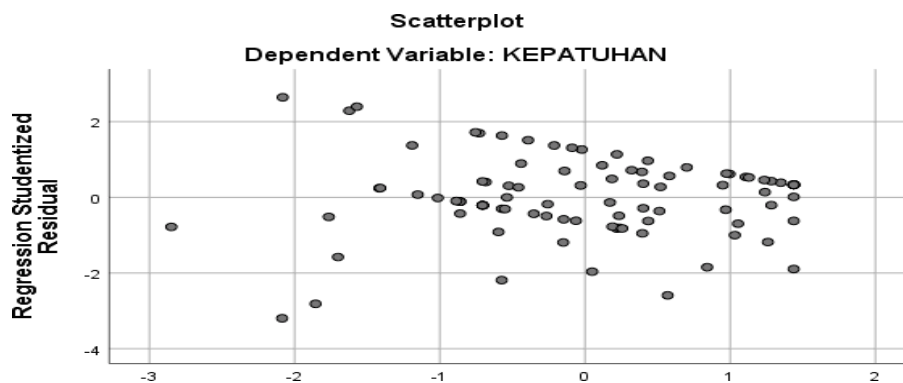
Table 5
Multicollinearity Testing

Variables	Tolerance	VIF
Sosialisasi Perpajakan	0.483	2.071
E-Filing	0.502	1.994
Sanksi pajak	0.642	1.558

Sumber: data diolah SPSS

Through data analysis table 1.5 above, it can be seen that each element in this test has a tolerance value > 0.10 and VIF value < 10 . For example, taxation socialization has a tolerance value of $0.483 > 0.10$, and a VIF value of $2.071 < 10$, so the results of this test indicate that there is no multicollinearity among independent variables.

4.5 Heteroscedasticity Testing



Source: SPSS processed data

Figure 1
Heteroscedasticity Testing

Through graphical analysis in Figure 1 above, it can be observed that the distribution data points are above and below around zero. While on the graph it is also seen that all the scattered points do not form a certain pattern. Therefore, it can be synthesized that the data does not have heteroscedasticity or has different residual variants.

4.6 Multiple Linear Regression Testing



Table 6
Multiple Linear Regression Testing

	<i>Coefficien</i> <i>t</i>	<i>Standar</i> <i>Error</i>	T	<i>sig</i>
Constant	7.492	3.088	2.427	0.017
Socialization	0.309	0.151	2.041	0.044
<i>E-filing</i>	0.362	0.145	2.505	0.014
Sanctions	0.045	0.120	0.373	0.710

Source: SPSS processed data

Through data analysis table 1.6, the arrangement of the regression equation is as follows:
Compliance = 7.492+0.309+0.362+0.045+e .

The data explains that the value of the constant is 7.492 illustrates if the socialization of taxation, the application of e-filing, and tax sanctions is 0, then the level of WPOP compliance in KP2KP Tondano is 7.492 units. Tax socialization has a sig value of 0.309, meaning that if there is an increase of 1% in socialization, WPOP compliance also increases by 0.309. The application of e-filing has a sig value of 0.362, meaning that if the application of e-filing changes or increases by 1%, WPOP compliance also increases by 0.362. Likewise, tax sanctions have a sig value of 0.045, meaning that if the tax sanction variable increases by 1%, WPOP compliance also increases by 0.045.

4.7 Simultaneous Testing

Table 7
Simultaneous Testing

	<i>Sum of Squares</i>	<i>Df</i>	<i>Mean Square</i>	<i>F</i>	<i>Sig.</i>
Regression	397.145	3	132.382	12.939	.000
Residual	982.215	96	10.231		
Total	1379.360	99			

Source: SPSS processed data

Through data analysis table 1.7, the value of F count is 12.939 > 2.699. Likewise, the sig value is 0.000 < 0.05. This means that the socialization of taxation, the application of e-filing and tax sanctions simultaneously significantly affect compliance.

4.8 Partial Testing

Table 8
Partial Testing

Hypothesis	Significant	Description
H1	0.044	Accepted
H2	0.014	Accepted
H3	0.710	Rejected

Source: SPSS processed data

From the data analysis 1.8 above, the sig value of socialization is 0.044 < 0.05, so it means that H0 is rejected but H1 is accepted. For e-filing, the sig value is 0.014 < 0.05, meaning that H0 is rejected but H2 is accepted. And for the tax sanction variable, the sig value is 0.710 > 0.05, meaning that H0 is accepted but H3 is rejected.

4.9 Testing the coefficient of determination

Table 9
Testing the coefficient of determination

<i>R</i>	<i>R Square</i>	<i>Adjusted R Square</i>	<i>Std. Error of the Estimate</i>
.537 ^a	.288	.266	3.19866

Source: SPSS processed data

Through data analysis conducted in table 1.9, the adjusted R Square value is 0.266. This means that all independent variables, both tax socialization, e-filing application and tax sanctions together can explain the relationship and its influence on compliance by 26.6%, where the remaining 73.4% is influenced by other independent variables.

4.10 Discussion

Through data analysis that has been carried out significant value of socialization of taxation $0.044 < 0.05$ which means, socialization of taxation significant and positive effect on compliance WPOP. This analysis is in accordance with the results of the analysis of Nurkholik, Hajar, and Apriani (2021) and Anisya, Sidik Tjan, and Sukmawati (2022) which state that tax socialization affects the level of WPOP compliance. Attribution theory states that human actions towards something are caused by internal factors and external factors (Kusumayanthi and Suprasto 2019). Tax socialization is one of the external factors that can influence taxpayers in carrying out their tax duties and responsibilities, because through tax socialization it can increase a person's knowledge about taxation and even the benefits of the tax. So that through this socialization it is hoped that it can make taxpayers more aware of the importance of carrying out tax obligations (Nurkholik, Hajar, and Apriani 2021). However, it is different from the results of the analysis of Firmansyah, Harryanto, and Trisnawati (2022) that tax socialization has an insignificant effect on the level of compliance of individual taxpayers.

Likewise, the significant value of e-filing is $0.014 < 0.05$. Which means that e-filing has a significant positive effect on individual taxpayer compliance. This statement is in line with the results of the analysis conducted by Sinaga and Arista (2022) and Rivaldo, Manaroinsong and Bacilius (2021), which state that the application of e-filing affects the level of WPOP compliance. Attribution theory states that e-filing is one of the internal elements that influence the increase in taxpayer compliance, because its use can be used anytime and anywhere without distance and time limits. So that the utilization of the e-filing application is expected to influence someone to carry out their taxation duties and responsibilities in a timely manner. However, it is different from the analysis results of Lestari, Falah, and Muslimin (2023) which state that the application of e-filing does not affect the level of WPOP compliance.

Through the data analysis conducted, the significant value of tax sanctions is $0.710 > 0.05$, which means that tax sanctions have an insignificant effect on WPOP compliance. This analysis has no support from the previous analysis of Rahmawati, Khasanah, and Kuntadi (2022), Anisya, Sidik Tjan, and Sukmawati (2022) and Kantohe, Lonto and Pakasi (2023) which state that tax sanctions have a significant effect on individual taxpayer compliance. However, the results of this analysis are the same as the previous analysis conducted by Fadilah and Sapari (2020) which concluded that tax sanctions have an insignificant effect on WPOP compliance.

5. CLOSING

5.1 Conclusion

Through data analysis in this study, the conclusion obtained is that tax socialization and the application of e-filing have a significant and positive effect on individual taxpayer compliance. Which means that if the tax socialization service and the application of e-filing are further

improved, the level of awareness of taxpayers in carrying out their tax obligations will also increase, so that in this situation the level of compliance will also increase. However, tax sanctions have an insignificant effect on individual taxpayer compliance. Which means that there are still many people who do not care about their tax duties and responsibilities, so they also still ignore existing sanctions, both from small sanctions and large sanctions, where the state of low taxpayer awareness can encourage taxpayers to ignore their tax obligations repeatedly. Apart from this, the lack of assertiveness of the tax authorities in imposing sanctions is also one of the factors that causes a person to tend to violate existing regulatory norms, so that this situation causes tax arrears. Likewise, the results of the analysis of the influence of tax socialization, the application of e-filing and tax sanctions along with the discussion that has been carried out so that it can be concluded that together tax socialization, the application of e-filing and tax sanctions have a significant effect on individual taxpayer compliance.

5.2 Suggestions

Suggestions that can be conveyed for the Directorate General of Taxes to play a more active role in socializing information about taxes and the tax system, for example socializing about the tax itself, procedures for reporting or paying taxes that are easily done through the website provided by the Directorate General of Taxes, even emphasizing the application of tax sanctions in accordance with existing regulations. Where it is expected that the socialization and application can increase WP awareness of the importance of conducting tax administration in accordance with applicable regulations. While suggestions for future researchers to add several variables or other elements that have not been included in this study, so that further research can expand and strengthen conclusions in the form of results, regarding what elements can increase tax compliance, so that this information can be used by those who need it in fostering a better level of compliance.

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