

E-Billing System, E-Filing, Tapping Box, Tax Sanctions Against Taxpayer Compliance with Tax Understanding as a Moderating Variable

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ABSTRACT

Objective: This study aims to analyze the effect of the implementation of e-billing, e-filing, tapping box, and tax sanctions on taxpayer compliance, with tax understanding as a moderating variable. **Method:** The population in this study includes all taxpayers of Pia MSMEs in Gempol District, Pasuruan. Primary data were collected by distributing questionnaires to taxpayers. The sample was selected using a purposive sampling technique based on certain criteria, resulting in 41 taxpayers being selected as research samples. The data were analyzed using the Multiple Linear Regression Analysis method with the help of SPSS 25 software. **Result:** The results of the study indicate that e-billing, e-filing, tapping box, and tax sanctions have an effect on taxpayer compliance, and tax understanding is able to moderate the effect of e-billing, e-filing, tapping box, and tax sanctions on taxpayer compliance. **Novelty:** This study provides new insights into the role of tax understanding as a moderating variable, showing its influence on the relationship between electronic tax systems and taxpayer compliance, a perspective that has not been fully explored in previous research.

INTRODUCTION

The most important source of national income is taxation. According to the Directorate General of Taxes in Law No. 28 of 2007, "Taxes are mandatory contributions to the state owed by individuals or entities that are enforceable by law, without receiving compensation, and are used for the prosperity of the people" [1]. In Indonesia, the taxation system implements a self-assessment system that requires taxpayers to measure, limit, monitor, and report their tax liabilities, tax liabilities imposed by other parties, and tax liabilities that have been paid in accordance with applicable laws and regulations. To be successful, this system requires patience, discipline, and a willingness to pay taxes in accordance with applicable laws [2].

Low tax rates are caused by many factors, including understanding and fear that each tax rate will be affected by issues that must be considered when paying taxes. Taxation must be simplified to fulfill its obligations. The definition of taxation includes taxation, tax payment, tax collection, and taxation. In understanding taxpayers, tax obligations aim to increase taxpayer awareness and determine the level of taxpayer awareness about taxation. Until now, there are taxpayers who do not understand taxation. Problems with taxpayer compliance include financial problems, health problems, social problems, employment problems, and safety problems. When faced with problems, taxpayers always make decisions to deal with them. To date, some taxpayers find it difficult to deal with existing problems, but others leave problems arising from taxation unresolved. This can affect tax rates to increase tax revenue [3].

To improve taxpayer compliance, the Directorate General of Taxes strives to provide the best service in increasing tax revenue. The Directorate General of Taxes innovates in payment and reporting systems to simplify tax payments. One of the changes is the use of information and communication technology to improve business processes and modernize the system using e-billing [4]. E-billing has a positive and significant effect on tax revenue. This is because the e-billing variable affects the level of tax payments. The same study shows that e-billing affects tax collection. This is because e-billing helps contemporary administration become more efficient, economical, and faster in increasing tax revenue [5]. E-billing is an application that simplifies electronic tax payments. These steps are carried out in e-billing: 1) Register at <http://sse.pajak.go.id> for a user ID and PIN; 2) Create a billing code by entering the user ID and PIN to enter payment information; 3) Pay using the e-billing code sent by post to a teller/post office using an ATM, online banking, or other services such as auto-debit; 4) Tax collectors receive tax payments through documents. ATM and online banking payment receipts are received in electronic format that can be printed by taxpayers. Therefore, the Directorate General of Taxes has developed its services and made it easier for taxpayers to pay, such as by using computers in every workplace. Due to rapid technological advances, manual systems have become computerized. It is hoped that e-billing will make all tax payments easier because it allows payments to be made wherever and whenever necessary [6].

Taxpayers are provided with the best service by the Directorate General of Taxes to innovate in service delivery. One of the innovations is changing payroll administration. The Tax Directorate uses E-Filing to simplify tax reporting. The Directorate General of Taxes hopes that E-Filing can improve tax audits for each tax and the efficiency of taxpayer payments [7]. Tax revenue proves that e-filing can build a positive character and increase tax revenue in tax return reporting. In the study [8], tax perception improves the efficiency and effectiveness of e-filing. The Indonesian legal system is undergoing modernization, using existing information technology to provide legal services, namely the E-Filing system. E-Filing is a useful service for submitting Taxpayer Notification Letters online and in real-time. With this system, taxpayers can easily and conveniently complete their Tax Return (SPT) so that it can be paid whenever and wherever they want, as well as optimize the costs and time spent on calculating, filling out, and completing the SPT. E-filing makes submitting SPT 24 hours a day easier. SPT can be displayed on holidays. However, many taxpayers are unaware of electronic SPT filing. As information technology improves and makes reporting easier than manual methods, more taxpayers will pay their taxes [9].

A lack of understanding about the tapping box system sometimes prevents people from registering as taxpayers due to a lack of knowledge about how to do so. If tax collectors do not understand the tapping box system, it can cause problems when collecting taxes [10]. According to research [11], tapping the tax box can affect tax payments. There are several reasons for installing tapping boxes, ranging from poor public research due to feeling trapped in the system to uncooperative taxation, resulting in the installation of tapping boxes to ensure taxpayer compliance in paying taxes.

Technological developments have led to the widespread application of information systems in our global era. One of them is Tapping Box information technology. Tapping Box is a transaction recording device used as a comparison to what is reported by taxpayers. Tapping Boxes can be used to compare reported tax transactions. However, the issues surrounding tapping boxes have not ceased, and new problems have emerged related to transaction recording devices. New taxes may be caused by a lack of understanding of the technology behind tapping boxes. With the tapping box system, taxpayers pay their income based on their entire transaction reports. The Tapping Box system is intended to facilitate the collection and processing of government taxes. This system can increase tax revenue to meet obligations. The benefits of the Tapping Box for taxpayers include avoiding fake accounts and tracking transaction results [12].

Due to tax regulations and order, taxpayers impose tax penalties on tax violators. These penalties also help the government set valid tax rates. Thus, the law can be enforced if tax obligations are not fulfilled. The government's Directorate General of Taxes has created a law on taxation, including sanctions if taxpayers violate the rules [13]. Sanctions are penalties imposed on taxpayers who violate the rules. If a taxpayer has violated tax rules, sanctions can be applied. Taxpayers are strictly required to follow tax regulations. However, many tax obligations remain unpaid, and many sanctions will be imposed for mistakes made in fulfilling tax obligations [14]. The types of tax sanctions include administrative tax sanctions, which are sanctions that cause losses to a country, such as fines, interest, and increases when paying taxes. Criminal Tax Penalties are penalties in the form of criminal fines, confinement, and imprisonment. A taxpayer will pay taxes when there are penalties or regulations. The existence of penalties makes the rules more widely obeyed [15].

In short, tax payments are often affected by low levels of compliance among taxpayers. This results in tax payments that should be higher often being lower than they should be. If the public were the tax collectors, state tax revenues would increase. This means that if all taxpayers complied with their tax obligations, construction would be delayed and tax revenues would be met [5]. Research [16] shows that tax knowledge increases tax compliance. This means that the tax burden is heavier in order to enforce rules and laws. Taxpayer compliance can be determined by understanding tax rules, calculating the amount owed, paying, and submitting taxes on time.

Understanding taxpayers' obligations and applicable taxation is essential to fulfilling their obligations. To understand tax laws, tax regulations must be understood. The current situation is that many tax collectors do not understand tax laws. There are still tax obligations that must be paid according to the old tax rules. This can reduce national tax revenue and the tax collection rate [17]. Meanwhile, according to research [18], if tax literacy is low, then tax payments under tax regulations will also be low. The level of understanding of tax laws affects tax payments. When understanding of tax laws increases, taxpayers are more likely to comply with tax regulations.

Compliance theory explains how a person obeys orders or rules that are given. The relationship between compliance theory and taxpayers is that a person obeys orders or

rules that are given, while taxpayer compliance is the fact that taxpayers can fulfill their obligations and have the right to pay them [19].

This study is related to the Theory of Planned Behavior, which is about a person's attitude. It is always interesting to look at motivation. A person may challenge tax regulations, not themselves. Taxpayers can support the national economy by paying taxes. According to the same study, a person who is willing to pay this obligation will benefit themselves and the country [20]. An addition to this study is the inclusion of a moderating variable. The use of online systems is a way to understand the use of the internet in improving e-billing, e-filing, tapping boxes, and penalties for late payments [11].

This study uses the Technology Acceptance Model (TAM) to explain the external factors of technology users to information technology users. Changing manual tax returns to online tax returns, adjusting tapping boxes, and raising taxpayer awareness to record, calculate, pay, and report their obligations. Using certain methods, TAM can influence whether users accept or reject information technology [10].

This study was conducted on Pia MSMEs located in Gempol District, Pasuruan. This object was chosen based on the fact that the Pia SME sector often experiences difficulties in terms of tax compliance. In addition, although SMEs may not contribute as much to tax revenue as large companies, the large scale and large number of SMEs can make a significant contribution to state tax revenue. Furthermore, many taxpayers conduct their business activities in the food sector, one of which is Pia, and can produce delicious, hygienic, and high-quality products to increase consumer purchasing power.

Based on the explanation and description mentioned above, this study aims to determine the effect of the e-billing, e-filing, tapping box, and tax penalty systems on taxpayer compliance with taxation understanding as a moderating variable. With this study, it is hoped that there will be a contribution to a further understanding of taxation challenges and solutions for MSMEs, especially in the culinary sector such as Pia. Additionally, this research is expected to contribute to knowledge related to taxation, particularly for MSMEs, and serve as material for future research.

Table 1. Distribution of MSMEs by Village and Number of Registrations in the E-Billing System in Gempol Subdistrict.

No	Village	District	Business	Number of Registered MSMEs
1.	Gempol	Gempol	Pia	20
2.	Kejapanan	Gempol	Pia	9
3.	Ngasem	Gempol	Pia	3
4.	Tanjung	Gempol	Pia	1
5.	Wonoayu	Gempol	Pia	1
6.	Bulusari	Gempol	Pia	2
7.	Carat	Gempol	Pia	3

Source: [23]

Hypothesis Development

Attribution theory states that when individuals observe someone's behavior, they determine whether that behavior is caused internally or externally. Internal behavior is behavior that is believed to be the individual's own behavior. Meanwhile, external behavior is behavior that is influenced from outside, meaning that individuals behave because they are forced to by the situation or environment. Research conducted by [4] found that e-billing affects taxpayer compliance. Meanwhile, research [6] found that the E-billing system increases tax collection. The hypothesis can be formulated as follows:

H1: E-Billing System on Taxpayer Compliance

The theory of compliance is a theory that explains the responsibility to God for the government and the people as taxpayers to fulfill all tax obligations and exercise their tax rights. Research [2] explains that e-filing increases tax collection. Paying taxes becomes easier because tax returns and tax payments become easier. Meanwhile, research [24] shows that the e-filing system positively and significantly affects tax collection. The following hypothesis can be considered:

H2: The E-Filing System Affects Taxpayer Compliance

Tapping Box is a supporting factor that affects taxpayer compliance. Research conducted by [12] states that Tapping Box affects taxpayer compliance. The Technology Acceptance Model (TAM) explains the external factors of technology users to information technology users. Using certain methods, TAM can influence whether users accept or reject the information technology. Meanwhile, research conducted by [10] found that the use of tapping boxes increases tax payments and reduces tax fraud. Therefore, the following hypothesis can be used:

H3: The Tapping Box System Affects Taxpayer Compliance

The Theory of Planned Behavior explains that noncompliant taxpayer behavior is greatly influenced by variables such as attitude, subjective norms, and perceived behavioral control. The behavior exhibited by individuals arises from their intention to behave in a certain way. Tax penalties burden taxpayers, forcing them to choose to fulfill their tax obligations rather than pay high penalties, thereby increasing taxpayer compliance. In his research [25], it is stated that tax penalties have a significant effect on taxpayer compliance. Meanwhile, the results of research conducted by [26] show that tax penalties can increase tax compliance if they are considered fair and acceptable. Therefore, the following hypothesis can be used:

H4: Tax Penalties on Taxpayer Compliance Levels

The Theory of Reasoned Action (TRA) produces attitudes towards positive and negative behavior and produces subjective norms. This theory aims to understand the behavior of an individual and assumes that behavior is determined by an individual's desire to perform a certain behavior. Research [27] explains understanding the moderation of the e-billing system for tax collection. Tax awareness is the level of awareness of taxes. The results explained by researcher [6] show that understanding taxation has a significant positive effect on taxpayer awareness and taxpayer compliance. Therefore, the following hypothesis can be used:

H5: E-Billing System on Taxpayer Compliance with Tax Understanding as a Moderating Variable

The Theory Task Technology Fit (TFT) explains the extent to which technology can help individuals perform their tasks. The Directorate General of Taxes has made changes in the form of modernizing tax reporting and payment with an online-based e-filing and e-billing system. In study [27], tax understanding moderates the e-filing system for tax collection. Meanwhile, in study [24], it can moderate the effect of the e-filing system on taxpayer compliance. Therefore, the following hypothesis can be used:

H6: E-Filing System on Taxpayer Compliance with Tax Understanding as a Moderating Variable

The tax collection system theory according to Law of the Republic of Indonesia Number 28 in 2009 is an activity of collecting data on tax or retribution objects and subjects, determining the amount of tax payable, collecting taxes from taxpayers or retribution payers, and monitoring their payment. Understanding the use of online systems is one of the efforts to support taxpayer compliance in using tapping boxes. Understanding the use of tapping boxes moderates taxpayer compliance [10]. Tapping boxes are quite effective in preventing payment fraud. According to research [28], tapping boxes will increase and have a positive impact on tax payments. Therefore, the following hypothesis can be used:

H7: Tapping Box System on Taxpayer Compliance with Tax Understanding as a Moderating Variable

The theory of interest in this theory states that taxpayers have a great interest in the duties or services of the state. It can also be said that the greater a person's interest in the state, the higher the taxes that must be paid. Tax sanctions can strengthen taxpayer awareness of tax payment compliance. Therefore, tax understanding moderates tax sanctions on taxpayer compliance [29]. Meanwhile, research described by [30] shows that tax sanctions have a positive effect on taxpayer compliance. Therefore, the following hypothesis can be used:

H8: Tax Sanctions on Taxpayer Compliance with Tax Understanding as a Moderating Variable

Table 2. Variables and Indicators for Understanding Taxpayer Compliance with Tax Regulations as Moderating Variables.

No	Variable	Variable Indicator	Source
1.	<i>E-Billing</i>	1. Ease of data entry 2. Understanding the benefits and objectives of the procedure 3. Minimizing payment time 4. Ease and speed of tax payment 5. Accuracy in calculating and filling out tax payment slips	[6] [31]

		1. Tax returns can be submitted quickly, securely, and at any time	
2.	<i>E-Filing</i>	2. Inexpensive, no fees are charged when filling tax returns 3. Calculations will be accurate because they use a computer system Environmentally friendly 4. Increase in tax payments	[32] [31]
3.	<i>Tapping Box</i>	1. Transaction recording device 2. Prevents corruption or fraud 3. No inaccuracies in tax calculations 4. Saves costs in tax reporting	[33] [12]
4.	Tax Penalties	1. Penalties are necessary to ensure taxpayers discipline in paying taxes 2. Penalties are strictly enforced on taxpayers who violate the law 3. The application of sanctions must be in accordance with applicable regulations 4. Imposing sufficiently severe sanctions is necessary to educate taxpayers	[15] [34]
5.	Compliance Taxpayers	1. Reporting tax returns regularly and orderly 2. Making payments according to the schedule in the law 3. Reporting is done by taxpayers 4. Tax calculation by taxpayers	[35] [36]
6.	Understanding Taxation	1. Knowledge of taxation provisions and procedures 2. Knowledge of the functions of taxation 3. Understanding of the taxation system in Indonesia 4. Knowledge of taxation calculations	[6] [27]

RESEARCH METHOD

Types and Sources of Data

The data used in this study is quantitative survey data. In this study, the primary data is the questionnaire responses provided by respondents.

Population and Sample

The population in this study consists of all individual taxpayers who run businesses in Gempol Village, Pasuruan. The focus of this study is on MSME taxpayers who produce pia in the area, with a total of 39 individual taxpayers involved. The sampling technique used purposive sampling, and 39 MSMEs that met the criteria were selected as the research sample [37] [21]. Personal tax was the requirement set by the researchers for sample collection. They were still running their businesses and were individual taxpayers who had an NPWP [6]. Thus, in this study, there were 39 MSME pia respondents in the Gempol Pasuruan area.

Data Collection Technique

The data collection technique for this study was to first observe the actual conditions of Pia MSMEs in Gempol Village. Then, a questionnaire was added to the selected

sample. A questionnaire is a data collection method that involves asking respondents written questions and giving them a score on a Likert scale to obtain their opinions on the questions.

Data Analysis Technique

This study uses quantitative statistics of multiple regression with the available data. Multiple linear regression is used to determine the accuracy and whether the independent variables affect the dependent variables. In order to analyze the data, the researcher used SPSS software version 26. The analysis process began with descriptive statistical tests, validity tests, and reliability tests. After that, the collected data was tested with a determination test (R^2), hypothesis test (t-test), and moderated regression analysis test.

Descriptive Statistical Test

Descriptive statistics explain the description of respondents with research variables to determine the frequency distribution (mean), minimum, median, and standard deviation of each variable [1].

Instrument Quality Test

Validity Test

The validity test examines the validity of the questionnaire. Validation occurs when a member can answer questions and explain what they are going to say [15].

Reliability Test

The reliability test is a tool to examine the questionnaire variable indicators. A questionnaire is reliable if the answers to the questions are consistent over time [15].

Determination Test (R^2)

The determination test assesses the quality of the regression model constructed by explaining the dependent variable. If the R^2 value decreases, the ability to explain the independent variable to the dependent variable may decrease. When R^2 approaches 1, the independent variable provides all the information needed to determine the dependent variable [1].

Hypothesis Test (t)

Hypothesis or t is used to measure individual regression. So you determine whether the hypothesis is accepted or rejected and whether the independent variable affects the dependent variable. Using SPSS software, calculate t with a significance level of 5% ($\alpha=0.05$). The hypothesis can be tested using a t-value < 0.05 , which indicates that the independent variable affects the dependent variable [1].

Moderated Regression Analysis (MRA) Test

The data analysis technique in this study uses moderated regression analysis (MRA) or interaction testing because there are moderating variables. Interaction testing or Moderated Regression Analysis (MRA) testing is an application of multiple linear regression where the equation contains interaction elements (multiplication of two or more independent variables). This interaction test is used to determine the extent to which the interaction of the Taxation Understanding variable can influence the E-billing,

E-filing, Tapping box, and Tax Sanctions systems [3]. The Regression Equation for this study is as follows:

$$Y = \alpha + \beta_1X_1Z + \beta_2X_2Z + \beta_3X_3Z + \beta_4X_4Z + e$$

Description:

A	: Constant	X4	: Tax Penalties
Y	: Taxpayer compliance	Z	: Moderating Variable
X1	: E-Billing	$\beta_{1,2,3,4}$: Regression Coefficients
X2	: E-Filing	E	:Standart eror
X3	: Tapping Box		

RESULTS AND DISCUSSION

Results

Descriptive Statistics Test

Table 3. Descriptive Statistics Test Results.

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
E-Billing (X1)	39	11	19	16.77	1.630
E-Filing (X2)	39	13	20	16.69	1.688
Tapping Box (X3)	39	13	20	15.85	2.007
Tax Penalties (X4)	39	13	19	15.95	1.521
Taxpayer Compliance (Y)	39	14	18	15.90	1.046
Taxation Understanding (Z)	39	11	19	16.72	1.413
Valid N (listwise)	39				

Based on Table 3 above, it can be concluded that: (1) The e-billing system has a minimum value of 11, while the maximum value is 19, with an average value of 16.77 and a standard deviation of 1.630. (2) The e-filing system has a minimum value of 13, a maximum value of 20, an average value of 16.69, and a standard deviation of 1.688. (3) The tapping box system has a minimum value of 13 and a maximum value of 20, with an average value of 15.85 and a standard deviation of price data of 2.007. (4) Tax penalties have a minimum value of 13 and a maximum value of 19, with an average value of 15.95 and a standard deviation of price data of 1.521. (5) Taxpayer compliance has a minimum value of 14 and a maximum value of 18, with an average value of 15.90 and a standard deviation of 1.046. (6) Taxation understanding has a minimum value of 11, while the maximum value is 19, the average value is 16.72, and the standard deviation of price data is 1.413.

Data Validity Test

In this study, the analysis method used to test data validity is the Pearson correlation test using SPSS V.23. This method serves to determine whether an item used to assess the comparison between the calculated value and the table value is valid, using a significance value of 5% (0.05) and a sample size of 41 people. Thus, $df = 41 - 2 = 39$, from which the r_{table} value of 0.3160 can be obtained. If the item question has an item-total

correlation or $r_{\text{calculated value}} > r_{\text{table}}$, then the item question is declared valid. Conversely, if the item question has an item-total correlation or $r_{\text{calculated value}} < r_{\text{table}}$, then the item question is declared invalid or rejected, meaning that the item question is not suitable for use in the questionnaire. The following are the results of the Pearson correlation test validity test:

Table 4. Validity Test Results.

Variable	Questionnaire Item	Calculated r Result	Table r Result N 61	Sig. (2-tailed)	Status
E-Billing (X ¹)	X1.1	0,362	0,316	0,023	Valid
	X1.2	0,566	0,316	0,000	Valid
	X1.3	0,597	0,316	0,000	Valid
	X1.4	0,747	0,316	0,000	Valid
E-Filing (X ²)	X2.1	0,522	0,316	0,001	Valid
	X2.2	0,513	0,316	0,001	Valid
	X2.3	0,800	0,316	0,000	Valid
	X2.4	0,728	0,316	0,000	Valid
Tapping Box (X ³)	X3.1	0,416	0,316	0,008	Valid
	X3.2	0,356	0,316	0,048	Valid
	X3.3	0,509	0,316	0,001	Valid
	X3.4	0,360	0,316	0,025	Valid
Tax Penalties (X ⁴)	X4.1	0,442	0,316	0,005	Valid
	X4.2	0,651	0,316	0,000	Valid
	X4.3	0,582	0,316	0,000	Valid
	X4.4	0,546	0,316	0,000	Valid
Taxpayer Compliance (Y ¹)	Y1.1	0,494	0,316	0,001	Valid
	Y1.2	0,362	0,316	0,024	Valid
	Y1.3	0,614	0,316	0,000	Valid
	Y1.4	0,520	0,316	0,001	Valid
Taxation Understanding (Z ¹)	Z1.1	0,435	0,316	0,006	Valid
	Z1.2	0,556	0,316	0,000	Valid
	Z1.3	0,674	0,316	0,000	Valid
	Z1.4	0,586	0,316	0,000	Valid

Source: of SPSS Output Processing

Based on the table above, the e-billing variable (X¹) has a $r_{\text{calculated}}$ value of (0.362, 0.566, 0.597, 0.747) and a r_{table} value of (0.316), which means that the $r_{\text{calculated}}$ is greater than the r_{table} . This indicates that the statements in the e-billing variable can be declared valid. The e-filing variable (X²) has a $r_{\text{calculated}}$ value of (0.522, 0.513, 0.800, 0.728) and a r_{table} value of (0.316), which means that the $r_{\text{calculated}}$ is greater than the r_{table} . This shows that the statements in the e-filing variable can be declared valid. The tapping box variable (X³) has a $r_{\text{calculated}}$ value of (0.416, 0.356, 0.509, 0.360) and an r_{table} value of 0.316, which means that $r_{\text{calculated}} > r_{\text{table}}$. This shows that the statements on the tapping box variable can be declared valid. The tax penalty variable (X⁴) has a $r_{\text{calculated}}$ value of (0.442, 0.651, 0.582, 0.546) and an r_{table} value of 0.316, which means that $r_{\text{calculated}} > r_{\text{table}}$. This shows

that the statements on the tax penalty variable can be declared valid. The taxpayer compliance variable (Y) has a $r_{\text{calculated}}$ value of (0.494, 0.362, 0.614, 0.520) and an r_{table} value of 0.316, which means that $r_{\text{calculated}} > r_{\text{table}}$. This shows that the statements on the taxpayer compliance variable can be declared valid. The tax understanding variable (Z) has a $r_{\text{calculated}}$ value of (0.435, 0.556, 0.674, 0.586) and an r_{table} of 0.316, which means that $r_{\text{calculated}} > r_{\text{table}}$. This shows that the statements on tax understanding can be declared valid.

Data Reliability Test

In this study, the analysis method used to test data reliability was Cronbach's Alpha using SPSS V.22. If the Cronbach's Alpha value was > 0.60 , the variables in this study were declared reliable; conversely, if the Cronbach's Alpha value was < 0.60 , the variables in this study were declared unreliable.

The following are the results of the Cronbach's Alpha reliability test:

Table 5. Reliability Test Results.

Reliability Statistics	
Cronbach's Alpha	N of Items
.661	24

Source: SPSS Processing Results

Based on the table above, it can be concluded that all variables in this study have a Cronbach's Alpha value > 0.60 , so the questionnaire in this study is considered reliable and can be used as a measuring tool.

Results of the Coefficient of Determination (R₂) Test

a. Independent Variables Against Dependent Variables

Table 6. Results of the Coefficient of Determination.

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.817 ^a	.667	.628	.586

a. Predictors: (Constant), Tax Sanctions (X4), Tapping Box (X3), E-Filing (X2), E-Billing (X1)

Based on the test results in Table 6, it can be seen that the coefficient of determination (R Square) test is 0.667 or 66.7%. This indicates that the contribution of the independent variables E-Billing, E-Filing, Tapping Box, and Tax Sanctions to the dependent variable Taxpayer Compliance is able to explain 66.7%, while the remaining 33.3% is explained by other variables outside the research model, such as Tax Incentives, Taxpayer Awareness, Tax Rate Changes, and Fiscal Service Quality.

b. Independent Variables on Dependent Variables with Moderation

Table 7. Determination Coefficient Test Results (R₂).

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.731 ^a	.534	.479	.755

a. Predictors: (Constant), X1Z, X2Z, X3Z, X4Z

Based on the test results in Table 7, it can be explained that the coefficient of determination (R Square) test is 53.4% or 46.6%. explained by other variables outside the research model, such as Tax Incentives, Taxpayer Awareness, Tax Rate Changes, and Fiscal Service Quality.

Hypothesis Testing

(t) Test

Table 8. (t) Test Results.

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Status
	B	Std. Error	Beta			
	1 (Constant)	7.926	1.590			
E-Billing (X1)	.243	.061	.413	3.986	.000	H ₁ accepted
E-Filing (X2)	.346	.060	.609	5.798	.000	H ₂ accepted
Tapping Box (X3)	-.259	.051	-.541	-5.028	.000	H ₃ accepted
Tax Penalties (X4)	.139	.063	.219	2.207	.034	H ₄ accepted

Dependent Variable: Taxpayer Compliance

Source: Results of Processing from SPSS 23.0 Output

From the above equation, the following regression equation can be obtained:

- a. The constant (α) is 7.926, which means that if the independent variables are E-Billing, E-Filing, Tapping Box, and Tax Sanctions, then Taxpayer Compliance is 7.926.
- b. The E-Billing regression coefficient shows a positive value of 0.243. This means that if the e-billing system in taxation improves, taxpayer compliance will also increase.
- c. The regression coefficient for E-Filing shows a positive regression coefficient value of 0.346. This means that if the e-billing system for taxation increases, taxpayer compliance will also increase.

- d. The Tapping Box regression coefficient shows a negative regression coefficient value of (0.259). This means that if the tapping box in taxation decreases, taxpayer compliance will also decrease.
- e. The Tax Penalty regression coefficient shows a positive regression coefficient value of 0.139. This means that if tax penalties increase, taxpayer compliance will also increase.

Moderated Regression Analysis

Table 9. Moderated Regression Analysis Test Results.

Model	Coefficients ^a			t	Sig.	Status
	Unstandardized	Standardized				
	Coefficients B	Coefficients Std. Error	Beta			
1 (Constant)	12.264	.882		13.907	.000	
X1Z	.008	.004	.320	2.178	.036	H ₅ diterima
X2Z	.013	.004	.550	3.657	.001	H ₆ diterima
X3Z	-.015	.003	-.626	4.678	.000	H ₇ diterima
X4Z	.006	.003	.278	2.065	.047	H ₈ diterima

Dependent Variable: Taxpayer Compliance

Source: Results processed from SPSS 23.0 output

Based on the table above, the regression model obtained is as follows:

$$Y = \alpha + \beta_1EB + \beta_2EF + \beta_3TB + \beta_4SP + \beta_5EB.KWP + \beta_6EF.KWP + \beta_7TB.KWP + \beta_8SP.KWP$$

$$= 7.926 + 0.243 + 0.346 + (0.259) + 0.139 + 0.008 + 0.013 + (0.015) + 0.006$$

Berdasarkan hasil regresi pada Tabel 9 menunjukkan bahwa nilai koefisien variabel Interaksi X1Z (e-billing x pemahaman perpajakan), X2Z (e-filing x emahaman perpajakan), X3Z (tapping box x pemahaman perpajakan) dan X4Z (Sanksi pajak x pemahaman perpajakan) masing-masing memiliki nilai t sebesar 2.178, 3.657, (4.678), 2.065 dan signifikansi sebesar 0.036, 0.001, 0.000, 0.047. Artinya bahwa pemahaman perpajakan mampu sebagai moderator pada hubungan pengaruh e-billing, e-filing, tapping box & sanksi pajak terhadap kepatuhan wajib pajak.

Discussion

E-billing System Affects Taxpayer Compliance

The results of the first hypothesis test show that the e-billing variable has a significance level of 0.000, which is less than 0.05 (α = 5%). Based on these results, it can be stated that H1 is accepted, which means that e-billing affects taxpayer compliance. This occurs because if taxpayers have a good understanding of the e-billing system, it

will have an impact on their compliance in paying taxes. Conversely, if taxpayers' understanding of the e-billing system is low, it will have an impact on a decline in taxpayer compliance in paying taxes. This can be interpreted as meaning that as e-billing increases, taxpayer compliance will also increase [38]. This study is in line with the technology acceptance model & theory of planned behavior, which is used to explain that electronic systems can provide benefits to taxpayers by making it easier to register, report, and pay their tax obligations online without having to visit the tax office [3].

Thus, the hypothesis in the results of this study is in line with previous studies which state that e-billing affects taxpayer compliance [4]. However, the results of this study are not in line with other studies which reveal that e-billing does not affect taxpayer compliance [39].

E-Filing System Affects Taxpayer Compliance

The results of the first hypothesis test show that the e-filing variable has a significance level of 0.000, which is less than 0.05 ($\alpha = 5\%$). Based on these results, it can be stated that H2 is accepted, which means that e-filing affects taxpayer compliance. This occurs because the e-filing system provides convenience and ease for taxpayers in submitting their tax returns so that they can be sent anytime and anywhere, thereby minimizing the costs and time spent by taxpayers on calculating, filling out, and submitting their tax returns [2]. The e-filing system is in line with the technology acceptance model & theory of planned behavior, which has a significant but not dominant influence on taxpayer compliance because the e-filing system is one of several efforts made by the Directorate General of Taxes to increase taxpayer compliance [40]. Therefore, the e-filing system enables system updates in terms of online annual tax return reporting, which can increase taxpayer compliance [41].

Thus, the hypothesis in this study is in line with previous studies that state that e-filing affects taxpayer compliance [39]. However, the results of this study are not in line with other studies that reveal that e-filing has no effect on taxpayer compliance [42].

The Tapping Box System Affects Taxpayer Compliance

The results of the first hypothesis test show that the tapping box variable has a significance level of 0.000, which is less than 0.05 ($\alpha = 5\%$). Based on these results, it can be stated that H3 is accepted, which means that the tapping box affects taxpayer compliance. This is in line with the TAM (technology acceptance model) theory because with the use of the tapping box system, it becomes easier for taxpayers to report their taxes, which will have an impact on increasing taxpayer compliance [10]. In a study conducted by [43], the use of tapping boxes was found to affect taxpayer compliance in paying taxes and reduce the level of fraud in tax reporting. Based on these results, it can be concluded that taxpayers strengthen the effect of using tapping boxes on tax revenue because taxpayer compliance plays an important role in the installation of tapping box recording devices.

Thus, the hypothesis in this study is in line with previous studies that state that tapping boxes affect taxpayer compliance [10]. However, the results of this study are not

in line with other studies that reveal that tapping boxes do not affect taxpayer compliance [44].

Tax Penalties Affect Taxpayer Compliance

The results of the first hypothesis test show that the tax penalty variable has a significance level of 0.034, which is less than 0.05 ($\alpha = 5\%$). Based on these results, it can be stated that H4 is accepted, which means that tax penalties affect taxpayer compliance. This occurs because taxpayers will consider the impact of their actions after they are carried out, and tax penalties are more detrimental than tax avoidance, thus encouraging taxpayers to comply with the rules in fulfilling their tax obligations. The most severe tax penalty is a criminal penalty, which is a type of penalty imposed on criminal acts or perpetrators that may interfere with legal interests. This study is related to the Theory of Planned Behavior, which is about a person's attitude towards motivation. Therefore, because most taxpayers consider that the application of tax sanctions will increase their own burden, the higher the sanctions imposed, the higher the burden felt by taxpayers [2].

Thus, the hypothesis in the results of this study is in line with previous studies which state that tax sanctions affect taxpayer compliance [8]. However, the results of this study are not in line with other studies which reveal that tax sanctions do not affect taxpayer compliance [39].

Taxation Understanding Moderates the Effect of the E-billing System on Taxpayer Compliance

The results of the sixth hypothesis test show that the tax understanding variable has a significance level of 0.036, which is less than 0.05 ($\alpha = 5\%$). Based on these results, it can be stated that H5 is accepted, which means that tax understanding can moderate the effect of e-billing on taxpayer compliance. Taxpayers are expected to have a good understanding of taxation because knowing the importance of taxes, tax regulations, and the tax system can increase taxpayer compliance. This is in line with the technology acceptance model theory & theory of planned behavior if the taxation system in Indonesia implements a self-assessment system that can strengthen the influence of the e-billing system on taxpayer compliance [6]. However, the results of this study identify that if taxpayers have a good understanding of taxation, the e-billing system will decline [3].

The results of this study are in line with previous studies that reveal that understanding taxation can moderate e-billing on taxpayer compliance [45]. However, this differs from other studies that reveal that tax understanding cannot moderate e-billing on taxpayer compliance [46].

Tax Understanding Moderates the Influence of the E-Filing System on Taxpayer Compliance

The results of the sixth hypothesis testing show that the tax understanding variable has a significance level of 0.001, which is less than 0.05 ($\alpha = 5\%$). Based on these results, it can be stated that H6 is accepted, meaning that tax understanding can moderate the effect of e-filing on taxpayer compliance. This study identifies that tax understanding strengthens the influence of the e-filing system on taxpayer compliance. This is in line

with the technology acceptance model & theory of planned behavior, which states that the better the taxpayer's understanding of using the e-filing system, the higher the level of taxpayer compliance [47].

The results of this study are in line with previous studies which revealed that tax understanding can moderate e-filing on taxpayer compliance [45]. However, this differs from other studies which revealed that tax understanding cannot moderate e-filing on taxpayer compliance [11].

Tax Understanding Moderates the Effect of the Tapping Box System on Taxpayer Compliance

The results of the sixth hypothesis test show that the tax understanding variable has a significance level of 0.000, which is less than 0.05 ($\alpha = 5\%$). Based on these results, it can be stated that H7 is accepted, which means that tax understanding can moderate the influence of the tapping box on taxpayer compliance. This study reinforces previous research [48] which explains that the application of transaction recording devices is very effective in reducing tax reporting fraud. In line with the TAM (technology acceptance model) theory, the tapping box system is able to provide a more detailed picture of the amount of tax that must be paid by taxpayers.

The results of this study are in line with previous studies that reveal that tax literacy can moderate the tapping box's effect on taxpayer compliance [49]. However, this differs from other studies that reveal that tax literacy cannot moderate the tapping box's effect on taxpayer compliance [10] [11].

Tax Understanding Moderates the Effect of Tax Penalties on Taxpayer Compliance

The results of the sixth hypothesis testing show that the tax understanding variable has a significance level of 0.047, which is less than 0.05 ($\alpha = 5\%$). Based on these results, it can be stated that H8 is accepted, which means that tax understanding can moderate the effect of tax penalties on taxpayer compliance. Taxpayers' understanding of taxation is very beneficial because they know about the benefits of paying taxes and the applicable tax penalties, in line with the Theory of Planned Behavior. If taxation understanding is implemented properly, taxpayers will become more aware and responsible when paying taxes and avoid tax penalties [50].

The results of this study are consistent with previous research, which revealed that tax understanding can moderate the effect of tax sanctions on taxpayer compliance [51]. However, it differs from other studies that found tax understanding is unable to moderate the effect of tax sanctions on taxpayer compliance [11].

CONCLUSION

Fundamental Finding : Based on the results of the research and discussion, it can be concluded that the e-billing, e-filing, tapping box, and tax penalty systems affect taxpayer compliance because individual taxpayers can accept the modernization of the taxation system. The ease of use of these systems makes the taxation process faster, simplifies tax payments and reporting, and helps avoid fake accounts and track real transaction results. Tax penalties affect taxpayer compliance as taxpayers consider the

consequences of their actions. Tax literacy moderates the impact of e-billing, e-filing, tapping box, and tax penalties on taxpayer compliance, as a better understanding of taxation increases compliance. **Implication** : The findings suggest that improving tax literacy can enhance the effectiveness of modern tax systems like e-billing, e-filing, and tapping boxes, ultimately leading to higher taxpayer compliance. **Limitation** : The study is limited to the analysis of the impact of e-billing, e-filing, tapping box, and tax penalties in one district, which may not fully represent broader national trends or other regions with varying levels of tax literacy. **Future Research** : Future research could examine the role of tax literacy in different regions, explore the long-term effects of modern tax systems on compliance, and analyze additional factors that could contribute to improving taxpayer compliance.

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