
**ELECTRONIC TAX SERVICES AND CORPORATE TAXPAYER COMPLIANCE: AN
EMPIRICAL STUDY OF E-REG, E-BILLING, E-BUPOT, E-FORM, AND E-FAKTUR**

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ABSTRACT

Technological developments in the tax system have not fully changed taxpayers' behavior or compliance levels. Many taxpayers still carry out their obligations manually, even with assistance from third parties. This study aims to test the effect of e-reg, e-billing, e-bupot, e-form, and e-faktur on taxpayer compliance in Sumenep Regency. The data for this study were obtained using the Slovin sample technique, and then a research questionnaire was administered to collect responses. The data analysis used SPSS 26, and the results showed that e-reg, e-bupot, and e-faktur had a significant effect on taxpayer compliance, while e-billing and e-form had no effect. Meanwhile, the results of the F-test indicate that e-reg, e-billing, e-bupot, e-form, and e-faktur affect taxpayer compliance. This study's results imply that the technology used provides taxpayers with convenience in fulfilling their tax obligations, thereby increasing compliance. However, in the use of e-billing and e-forms, taxpayers revert to manual methods and depend on third parties.

Keywords: taxpayer compliance; taxation system; e-reg; e-bupot.

1. INTRODUCTION

The Directorate General Taxes (DGT) since 2009 has issued an internet-based tax administration system. The electronic systems for tax administration used include e-reg, e-billing, e-filling, and e-faktur. This internet-based system makes it easy for taxpayers to fulfill their tax obligations without having to come to the tax office. The use of this online-

based tax system is intended to provide convenience, comfort and security for taxable entrepreneurs in carrying out their tax obligations. This is in line with Daeng's (2021) research which revealed that the use of electronic tax systems can increase taxpayer compliance. Taxpayer compliance is an important factor in increasing state revenue.

Table 1. Taxpayer Compliance Ratio

Year	Percentages
2019	73,06%
2020	77,63%
2021	84,07%
2022	86,80%
2023	88%

Source: databoks.katadata.co.id

Based on the data above, the realization of taxpayer compliance in reporting tax returns and paying taxes continues to increase every year (Erlangga, 2024). This shows that strict law enforcement has an effect on the trend of taxpayer compliance. However, this must be balanced with transparency, because of public trust in the government. In the modern era, digitalization has made it easier for the government to manage taxes. Technology allows tax payment reporting to be more efficient so that it can help taxpayer compliance levels and can maximize tax revenue. In this case, the trend of taxpayer compliance is closely related to taxpayer compliance in using the electronic system. The higher the level of compliance, the greater the state revenue.

The current conditions of taxpayer compliance in the context of the use of electronic devices such as e-reg, e-billing, e-bupot, e-form, and e-faktur show that despite advances in the application of tax technology, challenges in compliance still exist. Research shows that the

use of these systems has the potential to improve taxpayer compliance, but it has mixed results. As research conducted by Amalia et al (2022) revealed that the e-billing variable did not have a significant effect on taxpayer compliance. Therefore, tax compliance has always been a concern for policymakers, fiscal officers, and taxpayers. This is because tax compliance affects revenue revenue and the government's ability to achieve tax revenue targets. Especially as a country that adheres to a self-assessment system.

One of the influential research models in investigating the factors that effect the adoption of information technology is the technology acceptance model (TAM) theory (Davis, 1989). The use of TAM theory in the context of e-reg, e-billing, e-bupot, e-form, and e-faktur to taxpayer compliance provides mandatory behavior. TAM is designed to describe attitudes towards users in using acceptable new information technology and develop it through technological integrity, namely the perception of

usability and the perception of convenience. The perceived perception of usability is determined by how much the user believes that the use of technology can help to achieve personal and business goals and activities. Meanwhile, the perception of ease of use is related to how easy the technology is to be used by users. In a study conducted by Riyani (2023) revealed that the effect of convenience is not significant, while when viewed from the perception of satisfaction, it has a very positive effect on taxpayer compliance. TAM shows that the success of the electronic taxation system is highly dependent on how taxpayers receive and use the technology. Increased understanding and support from tax authorities will go a long way in improving taxpayer compliance in Indonesia.

With this system, taxpayers can carry out their obligations as taxpayers in a personal way or by themselves. The effect of the development and implementation of technological systems also has a great effect on the government aspect, namely the taxation aspect. The DGT uses technology that functions to provide effectiveness and efficiency in providing services and information to taxpayers. The development of technology causes people to make more use of technology in all fields because in millennials like now, people are very dependent on technology. To keep up with the increasingly advanced times, the DGT provides

services in paying taxes for taxpayers online (Riyani et al., 2023).

Sumenep Regency is the right location to conduct research on the effect of the use of e-reg, e-billing, e-bupot, and e-faktur on taxpayer compliance. Because Sumenep Regency has a low level of compliance (Faisol & Rofiqi, 2020) caused by limited inadequate human resources, causing taxpayers to complain because there are too many jobdesks that can hinder them from carrying out their tax obligations. This research will not only provide insight into the effectiveness of tax technology in the area but will also contribute to the development of better tax policies and the improvement of the welfare of local communities. In the process of implementing the e-system to the tax service process, of course, there are many obstacles that will and have been faced by the DGT. These obstacles usually come from various factors, both external and internal factors. Taxpayers also have the right to provide criticism and suggestions to the system that is currently being implemented and developed by the government. The purpose of this study is to test the effect of the use of e-reg, e-billing, e-bupot, e-form, and e-faktur on taxpayer compliance in Sumenep Regency.

2. LITERATURE REVIEW

a. Technology acceptance model

To find out the level of compliance in the use of e-reg, e-billing, e-bupot, e-form and e-faktur in tax reporting, it can be analyzed with the TAM. The TAM theory was first introduced by Davis (1986) which is a model of this theory to measure the acceptance/rejection made by users for the application and development of a technology. The TAM consists of the users of the technology, as well as the real conditions of the users of the system. TAM is a development of the theory of reasoned action (TRA) which is said to be able to be used to account for the adoption of technology users based on 2 aspects, namely the benefits obtained or experienced and the perceived convenience (Pujiastuti & Bawazier, 2021). TAM focuses on the factors that determine a person's intentions and behavior in adopting in making adjustments to new technologies. TAM shows that certain factors can affect decision making by users about why they want to use and accept the new technology. In this context, the convenience and benefits that taxpayers receive from the use of these technologies such as e-reg, e-billing, e-bupot, e-form, and e-faktur will help taxpayers in fulfilling their tax obligations so that it will automatically have an impact on taxpayer compliance.

b. Hypothesis

The effect of e-reg on taxpayer compliance

The e-reg system serves registration as a taxpayer who is connected online with the DGT (Amalia et al., 2022). This e-reg application can be used by taxpayers to make data changes and transfer taxpayers in accordance with related regulations. In TAM theory, the level of use and ease in the e-reg system is a benchmark in increasing taxpayers. Interest in using technology will arise when you feel the benefits and convenience of using information technology. From the explanation above, it is in line with research conducted by Indriyanto & Siska (2024) and Sahfitri et al (2024) which shows that there is a positive and significant effect in implementing the e-registration system for taxpayers.

H₁ : e-reg affects taxpayer compliance

The effect of e-billing on taxpayer compliance

A billing system is a system that issues billing codes for electronic payment or deposit of state revenues (Riani & Nuryati, 2020). If e-billing is able to provide a sense of convenience to users, of course, many parties will take advantage of the system. The relationship with TAM is listed from 2 components, namely usefulness and convenience. With this, the tax collection and management system uses its own

assessment system, and taxpayers are responsible for determining their tax obligations. From the explanation above in line with the research of Amalia et al (2022) and Riani & Nuryati (2020) which shows that there is a positive and significant effect in implementing the e-billing system on taxpayers. So it can be concluded that the higher the level of e-billing use, the higher the tax compliance.

H₂: e-billing affects taxpayer compliance

The impact of e-bupot on taxpayer compliance

The application can be used to make proof of withholding, as well as report the Income Tax Return article 23 or 26 in an electronic document (Amir et al., 2022). The connection with the TAM e-bupot theory provides significant benefits for taxpayers, such as efficiency in reporting and cost time savings. This is in line with research by Ramadhanti & Haq (2023) which shows that e-bupot has a positive effect on taxpayer compliance, as well as research conducted by Arrahman (2021) which resulted in research that e-bupot has a positive and significant effect on taxpayer compliance.

H₃ : e-bupot affects taxpayer compliance

The effect of e-form on taxpayer compliance

The e-form is an electronic tax return form in the form of data with the existence of “.xhtml (extensible forms description language or

XML file format)” which can be filled out offline using the form viewer provided by the DGT (Ulanda et al., 2023). The relationship with TAM theory is seen from the perception of usefulness and ease of use which plays an important role in the adoption of technology by taxpayers. From the explanation above, in line with the research of Ulanda et al., (2023) and research conducted by Susanti & Marlina (2023), it shows the same value, namely that the implementation of e-form has a significant effect on taxpayer compliance. This means that the higher the implementation of e-form, the higher the level of taxpayer compliance.

H₄ : e-form affects taxpayer compliance.

The effect of e-faktur on taxpayer compliance

The e-faktur system has been developed by the DGT, because before e-faktur were present, fictitious tax invoice traffic was so strong. Entrepreneurs who have not been confirmed as taxable entrepreneurs loudly issue tax invoices. The connection with the TAM theory describes the positive relationship between the perception of ease of use and the perception of usefulness. E-faktur that is easy to use and useful in improving efficiency tends to be well received by taxpayers. From the explanation above, it is in line with the research of Riani & Nuryati (2020) which shows that the application of e-faktur has a significant effect on taxpayer

compliance, this is in line with research conducted by Amalia et al, (2022) which shows the results that e-faktur has a positive and significant effect on taxpayer compliance. This means that the higher the implementation of e-faktur, the higher the level of taxpayer compliance.

H₅ : e-faktur affects taxpayer compliance

3. METHODS

This study is a quantitative research (Creswell, 2017), by examining the effect of the use of e-reg, e-billing, e-bupot, e-form, and e-invoicing on taxpayer compliance in Sumenep Regency. The number of samples was 98 respondents, taxpayers, entrepreneurs and treasurers. The sample was obtained using the Slovin formula with an error rate of 10%. The

research data uses primary data obtained from the results of the distribution of the questionnaire directly to taxpayers (Kurzahls, 2021). The statements in the questionnaire use a likert scale with a score of 1-5. Meanwhile, the data analysis technique in this study uses a statistical test with SPSS 26 which consists of a descriptive statistical test, validity test, reliability test, normality test, multicollinearity test, heteroscedasticity test, and multiple linear regression analysis.

4. RESULTS AND DISCUSSIONS

a. Statistics descriptive

The results of descriptive statistics using SPSS can be described in the table below, which consists of mean values, standard deviation, maximum, and minimum as shown in table 2 below.

Table 2. Statistics Descriptive Test Results

	N	Min.	Max.	Mean	Std. Deviation
E-REG	98	16.00	25.00	22.4796	2.05707
E-BILLING	98	17.00	25.00	21.9490	1.92848
E-BUPOT	98	13.00	25.00	20.8265	2.36393
E-FORM	98	12.00	25.00	20.8163	2.16031
E-FAKTUR	98	14.00	25.00	21.3163	1.98757
TAXPAYER COMPLIANCE	98	14.00	25.00	22.2041	2.06072
Valid N (listwise)	98				

Source: Output SPSS 26 (2025)

b. Validity test

The validity test with SPSS shows that the data of this study is valid, because the calculated

r value is greater than the r table. In detail, it can be shown in table 3 below.

Table 3. Validity Test

Variable	Indicator	r count	r table	Conclusion
E-REG	X1.1	0,707	0,1986	VALID
	X1.2	0,743	0,1986	
	X1.3	0,803	0,1986	
	X1.4	0,729	0,1986	
	X1.5	0,754	0,1986	
E-BILLING	X2.1	0,612	0,1986	VALID
	X2.2	0,613	0,1986	
	X2.3	0,641	0,1986	
	X2.4	0,633	0,1986	
	X2.5	0,671	0,1986	
E-BUPOT	X3.1	0,727	0,1986	VALID
	X3.2	0,721	0,1986	
	X3.3	0,733	0,1986	
	X3.4	0,626	0,1986	
	X3.5	0,591	0,1986	
E-FORM	X4.1	0,689	0,1986	VALID
	X4.2	0,796	0,1986	
	X4.3	0,655	0,1986	
	X4.4	0,690	0,1986	
	X4.5	0,576	0,1986	
E-FAKTUR	X5.1	0,487	0,1986	VALID
	X5.2	0,674	0,1986	
	X5.3	0,748	0,1986	
	X5.4	0,605	0,1986	
	X5.5	0,717	0,1986	

TAXPAYER COMPLIANCE	Y.1	0,652	0,1986	VALID
	Y.2	0,630	0,1986	
	Y.3	0,742	0,1986	
	Y.4	0,753	0,1986	
	Y.5	0,708	0,1986	

Source: Output SPSS 26 (2025)

c. Reliability Test

The reliability test with SPSS shows that the data of this study is reliable as shown in table 4 below.

Table 4. Reliability Test Results

Variable	Cronbach Alpha	Nof Items	Conclusion
E-REG	0,802	5	Reliabel
E-BILLING	0,616	5	Reliabel
E-BUPOT	0,711	5	Reliabel
E-FORM	0,715	5	Reliabel
E-FAKTUR	0,648	5	Reliabel
TAXPAYER COMPLIANCE	0,734	5	Reliabel

Source: Output SPSS 26 (2025)

The reliability test is carried out using the cronbach alpha coefficient (α), where a variable is declared reliable if the cronbach alpha value is >0.60 . Based on table 4, it is shown that all variables e-reg (X_1), e-billing (X_2), e-bupot (X_3), e-form (X_4), e-faktur (X_5) and taxpayer compliance (Y) have a value greater than 0.60, so it can be concluded that the instrument in the questionnaire used to explain each variable is said to be reliable as a measuring tool for each

variable because it is evidenced by the consistency of the respondents in answering questions. It can be said that the variables of the statement instruments used in the study are reliable and feasible.

d. Normality Test

The normality test with SPSS shows that the data of this study does not meet the normality criteria as shown in table 5 below.

Table 5. Normality test (before data transformation)

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		98
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.50153952
Most Extreme Differences	Absolute	.090
	Positive	.090
	Negative	-.053
Test Statistic		.090
Asymp. Sig. (2-tailed)		.049 ^c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Source: Output SPSS 26 (2025)

Based on table 5, it was found that after the original data in the normality test did not meet the normality assumption (Kolmogorov-smirnov significance value < 0.05). This study transforms logarithmic data with data distribution characteristics. This transform aims to improve the distribution of data to meet the requirements

of advanced statistical analysis. Based on table 7, it is known that the significance value of the kolmogorov-smirnov can be seen in the value of Asymp. Sig. (2-tailed) is 0.200. The results of the study showed that the significance value was greater than 0.05, which means that the research data was distributed normally.

Table 7. Normality Test (After Data Transformation)

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		98
Normal Parameters ^{a,b}	Mean	0.0000000
	Std. Deviation	1.90869886
Most Extreme Differences	Absolute	0.043
	Positive	0.040
	Negative	-0.043

Test Statistic		0.043
Asymp. Sig. (2-tailed)		.200 ^{c,d}

Source: Output SPSS 26 (2025)

e. Multicollinearity Test

The multicollinearity test with SPSS shows that the data of this study is reliable as shown in table 8 below.

Table 8. Multicollinearity Test Results

Coefficients ^a								
Model				Standardized Coefficients	t	Sig.	Collinearity Statistics	
				Beta			Tolerance	VIF
1	(Constant)	14.771	2.656		5.560	0.000		
	X1.1	0.174	0.113	0.183	1.543	0.126	0.663	1.508
	X2.1	-0.152	0.119	-0.151	-1.276	0.205	0.666	1.502
	X3.1	0.158	0.105	0.189	1.509	0.135	0.598	1.673
	X4.1	0.025	0.106	0.027	0.232	0.817	0.685	1.460
	X5.1	0.143	0.128	0.146	1.119	0.266	0.548	1.825

Source: Output SPSS 26 (2025)

Based on table 8, it is shown that all variables have a tolerance value of > 0.10 and a VIF value of < 10, so it can be concluded that there are no symptoms of multicollinearity between independent variables.

f. Heteroscedasticity Test

The heteroscedasticity test with SPSS shows that the data of this study does not meet the normality criteria as shown in table 9 below.

Table 9. Heteroscedasticity Test Results

Coefficients ^a							
Model				Standardized Coefficients	t	Sig.	
				Beta			
1	(Constant)	1.889	1.274		1.483	0.141	
	E-REG	-0.060	0.050	-0.144	-1.217	0.227	
	E-BILLING	0.096	0.053	0.217	1.834	0.070	
	E-BUPOT	0.000	0.046	-0.001	-0.005	0.996	
	E-FORM	-7.173E-06	0.047	0.000	0.000	1.000	

	E-FAKTUR	-0.067	0.056		-0.154	-1.186	0.239
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Source: SPSS Output 26 (2025)

Based on table 9, it is shown that the significance value obtained from each variable has a value greater than 0.05. So it can be concluded that these variables are heteroscedasticity-free.

g. Multiple linear regression test

The multiple linear regression test with SPSS shows that the data of this study does not meet the normality criteria as shown in table 10 below.

Table 10. Multiple Linear Regression Test Results

		Coefficients^a				
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.205	2.295		1.397	.166
	E-REG	.294	.089	.294	3.295	.001
	E-BILLING	.006	.095	.006	.068	.946
	E-BUPOT	.194	.082	.223	2.354	.021
	E-FORM	.127	.084	.133	1.508	.135
	E-FAKTUR	.261	.101	.252	2.578	.012
a. Dependent Variable: TAXPAYER COMPLIANCE						

Source: Output SPSS 26 (2025)

Based on table 10, it shows that the significance value of the e-reg, e-bupot, and e-faktur variables has a value of less than 0.05, which means that these variables have a positive effect on taxpayer compliance. Meanwhile, the e-billing and e-form do not have a positive effect on taxpayer compliance because they have a

value above 0.05. Furthermore, the f test is used to test jointly related independent variables to the value of dependent variables. If the significance value is below 0.05, then H₀ is rejected and H_a is accepted, meanwhile, if the significance value exceeds 0.05, then H₀ is accepted and H_a is rejected.

Tabel 11. Hasil Uji F

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	193.220	5	38.644	16.256	.000 ^b
	Residual	218.698	92	2.377		
	Total	411.918	97			

Source: Output SPSS 26 (2025)

Based on table 12, it shows that the value of f calculated (16,256) > f of table (2,313) and its significance value is $0.00 < 0.05$. Therefore, it can be concluded that e-reg, e-billing, e-bupot, e-form, and e-faktur have a simultaneous effect on taxpayer compliance.

The determination coefficient (R^2) basically serves to assess the extent to which the model

can explain the difference in the dependent variable (the affected variable). The coefficient of determination has a value range between 0 to 1. The closer the number 1, the R^2 value indicates that the independent variable is able to explain most of the information needed to predict the dependent variable.

Table 12. Determination Coefficient Test Results (R^2)

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.685 ^a	0.469	0.440	1.54180

Source: SPSS Output 26 (2025)

Based on table 13, the determination coefficient test, the value of R^2 (Adjusted R Square) was 0.440 with a percentage of 44%, and the remaining 56% was influenced by other variables that were not models of this study.

DISCUSSION

The effect of e-reg on taxpayer compliance

The results of the test of the effect of the use of e-reg on corporate taxpayer compliance were

based on the calculation (3.259) > t table (1.661) and its significance value (0.001) < 0.05. so it can be concluded that H_0 was rejected and H_1 was accepted, which means that the e-reg variable did not have a significant effect on taxpayer compliance. Based on the results of the questionnaire, 52% of respondents stated that they "strongly agreed" and 45% of respondents stated "agreed" with statements related to the ease of filling out e-reg. This reflects that

taxpayers feel that this system is indeed designed to simplify the tax administration process, especially in terms of registration and data management. Respondents felt that the features in the e-reg system were very clear, easy to access, and did not take long to understand. In addition, the use of information technology in this system is also considered to be able to increase time efficiency, reduce costs, and avoid unnecessary direct contact.

These findings show that the perception of ease of use also affects administrative efficiency, as taxpayers no longer need to visit the tax office or fill out manual forms. In this context, the use of e-reg not only makes it easier but also creates a better user experience, which can ultimately form a positive attitude towards the system. So, the results of this study are in line with the TAM Theory proposed by Davis (1989), where the ease of use of technology not only has a direct impact on the acceptance of technology, but also affects the benefits of the existence of this technology. Where users feel that the existence of the e-reg system can improve performance or make work easier. This is reflected in respondents' perception that the e-reg system can increase the effectiveness and efficiency in carrying out tax obligations. The results of this study support research conducted by Dewantara (2020), sahfritri (2024) and Indriyanto & Siska (2024) showing that the implementation of e-reg

has a positive and significant effect on corporate taxpayer compliance. E-reg is very useful for taxpayers because of its impact on taxpayers who help carry out tax transactions, namely in registering NPWP without coming to the tax office. Therefore, the e-reg system is considered to be able to increase taxpayers. So with these findings, e-reg can be said to be able to increase taxpayer compliance.

The effect of e-billing on taxpayer compliance

The results of the test of the effect of the use of e-billing on corporate taxpayer compliance are based on the calculation $(0.068) < t$ table (1.661) and its significance value $(0.741) > 0.05$. So that it can be concluded that H_0 is accepted and H_2 is rejected, which means that the e-billing variable does not have a significant effect on taxpayer compliance. However, based on the results of the questionnaire, it shows that 46% of respondents stated "strongly agree" and 50% of respondents stated "agree" with statements related to the ease of filling e-billing. Which means that the level of convenience in e-billing is quite high because it has a simple appearance and is only 1 page. However, taxpayers often complain of confusion in determining the tax type code and the deposit type code. So there are often errors in filling in the tax type code and deposit type code. In the e-billing page, the tax type code and deposit type code only show the

code without the name of the tax type and deposit. This makes it difficult for taxpayers. Taxpayers still need to find the code that matches the transaction to be paid. This results in the payment process failing or having to be repeated. In addition, some taxpayers have difficulty using technology. They tend to stutter technology and are reluctant to learn new systems. So that this hinders taxpayers from using the e-billing system. And chose to ask for help from the Tax Service, Counseling, and Consultation Office (KP2KP) to print the billing code.

This finding reflects that, perceptually, taxpayers recognize that e-billing provides convenience in the tax administration process. The mismatch between positive perceptions of convenience and statistical results showing no significant effect on corporate taxpayer compliance can be explained by taxpayers' intentions and behaviors. Although taxpayers are aware that e-billing is easy to use, the intention to use the system is not necessarily determined solely by convenience. However, in other cases, intentions are influenced by factors such as moral awareness and tax knowledge. These difficulties are not only caused by individual factors. Still, they are also influenced by limited knowledge of electron use, such as filling out the deposit nominal or choosing the tax type, which can lead to errors and transaction failures.

The results of this study are in line with the TAM Theory proposed by Davis (1989), that TAM focuses on factors that determine a person's intentions and behavior in making adjustments to new technology. The low intention of taxpayers is caused by the perception of lack of knowledge and desire to use the system. In this context, the intention of taxpayers is the main determinant of compliance behavior, where even though an e-billing system is available, if the intention to use and comply is low, then the impact on compliance will also be less. This is supported by research by Riyani (2023), Melatnebar et al., (2020), Amalia et al., (2022) which shows that e-billing does not have a significant effect on corporate taxpayer compliance. The findings in this study show that the existence of technology alone is not enough to improve compliance without being supported by other factors such as user intent and tax knowledge level. So with this, e-billing cannot be said to be able to increase taxpayer compliance.

The effect of e-bupot on taxpayer compliance

The results of the test of the effect of the use of e-bupot on corporate taxpayer compliance are based on the calculation $(2.354) > t$ table (1.661) and its significance value $(0.019) < 0.05$. so that it can be concluded that H_0 is rejected and H_3 is accepted, which means that the e-bupot variable

has a significant effect on taxpayer compliance. Based on the results of the questionnaire, 33% of respondents stated that they "strongly agreed" and 52% of respondents stated "agreed" with statements related to the ease of electronic cutting of cut evidence. This indicates that taxpayers feel more helped and more directed in carrying out their tax obligations through the e-bupot system. This system is considered to be able to reduce administrative burdens, minimize recording errors and speed up the tax reporting process. In addition, the high score on questionnaire indicators such as "e-bupot makes it easier for me in the process of using it without needing other technical assistance" indicates that positive perceptions of the system contribute directly to taxpayer behavior. The results of this empirically supporting questionnaire reflect the high convenience and usefulness of the system. These findings indicate that the e-bupot system makes a significant contribution to improving taxpayer compliance by enabling easier access and reducing administrative burdens. The positive perception of e-bupot's ease of use, such as not requiring additional technical assistance, indicates that this system is effective in minimizing recording errors and speeding up the tax reporting process, so that taxpayers feel more supported and directed in carrying out their tax obligations.

The results of this study are in line with the TAM Theory proposed by Davis (1989). Where the positive perception of taxpayers towards the e-bupot system, especially in terms of ease of access and the lack of the need for additional technical assistance, reflects that this system has a perceived level of ease of use. This shows that taxpayers consider the use of e-bupot as something that is not difficult and easy to operate, thereby reducing barriers to using the technology. The results of this study are supported by research conducted by Daeng (2021), Daeng & Mahmudi (2022), Ramadhanti & Haq (2023) that e-bupot has a positive effect on taxpayer compliance. This shows that the existence of electronic systems is not only welcomed, but also functionally interpreted by users. So with these findings, e-bupot can be said to be able to increase taxpayer compliance.

The effect of e-form on taxpayer compliance

The results of the test of the effect of the use of e-form on corporate taxpayer compliance were based on the calculation $(1.508) < t_{table} (1.661)$ and its significance value $(0.135) > 0.05$. so it can be concluded that H_0 was accepted and H_4 was rejected, which means that the e-form variable does not have a significant effect on taxpayer compliance. Based on the results of the questionnaire, 29% of respondents stated that they "strongly agree" and 59% of respondents

stated "agreed" with statements related to the ease of filling out e-forms. One of the main factors that cause taxpayers to be reluctant to use e-forms is the complexity of the appearance on the application. The appearance of the e-form which is considered less User-Friendly makes taxpayers find it difficult to understand and operate the application. In addition, e-forms are not equipped with interactive guide features that can help taxpayers in the filling process, in contrast to e-filing applications used for personal tax reporting which provide more complete guidance features. So most taxpayers prefer to report manually to KP2KP. In addition to technical factors, the low level of compliance and taxpayer knowledge in terms of annual tax return reporting is also a significant obstacle. Many taxpayers do not fully understand tax obligations and correct reporting procedures. Although there are educational efforts made by the DGT, there are challenges in reaching all levels of corporate taxpayers. The use of information technology to support independently can be one of the innovations to increase taxpayer knowledge.

These findings indicate that taxpayers' intentions are greatly influenced by their perception of the e-form system. This low intention can be caused by internal factors, such as a lack of knowledge and awareness, as well as external factors, such as a less user-friendly

system design and the complexity of the filing process, which confuses taxpayers. Filling out the e-form is too complex, leaving taxpayers confused about the flow and how to complete it. Taxpayers still do not have enough knowledge to fill out the e-form. In addition, taxpayers do not understand the flow of filling out tax returns through e-form. Thus, even if the e-form is available, without a strong taxpayer intention to use it, its impact on compliance is insignificant. Due to these various obstacles, taxpayers often still rely on technical assistance from tax officers to complete reporting, so that the goals of efficiency and convenience of e-forms have not been optimally achieved.

The results of this study are in line with the TAM theory proposed by Davis (1989), that TAM focuses on factors that determine a person's intentions and behavior in making adjustments to new technology. The negative and insignificant effect of e-forms on taxpayer compliance can be explained by the low intention of taxpayers driven by the perception of lack of benefits and ease of use of e-forms in accordance with the TAM concept. This can be seen from the results of the questionnaire, it was found that respondents chose to do tax reporting manually. This is in line with the research of Kamilah et al. (2023), Hakim (2021), Prakoso & Mildawati (2019) which stated that the e-form implemented did not succeed in bringing an

increase in taxpayer compliance due to a lack of understanding of filling out e-form and a lack of socialization related to the benefits of using e-form. So with these findings, e-form cannot be said to be able to increase taxpayer compliance.

The effect of e-faktur on taxpayer compliance

The results of the test of the effect of the use of e-faktur on corporate taxpayer compliance based on the calculation $(2,578) > t_{table} (1,661)$ and its significance value $(0.012) < 0.05$. so it can be concluded that H_0 is accepted and H_5 is accepted, which means that the e-faktur variable has a significant effect on taxpayer compliance. Based on the results of the questionnaire, 29% of respondents stated that they "strongly agreed" and 59% of respondents stated "agreed" with statements related to the ease of filling out e-faktur. Most respondents stated that the use of e-faktur simplifies the process of managing tax invoices or VAT collections, as well as reducing the risk of fictitious taxes. Respondents also assessed that the e-faktur system makes the reporting process faster and more efficient, because taxpayers do not need to go to the tax office to issue tax invoices or VAT collections. So that it can encourage them to be more obedient in fulfilling their tax obligations. These findings indicate that the DGT has successfully implemented the e-faktur system as a control tool to increase transparency and accountability

in tax transactions, especially for value-added tax (VAT) reporting. By using e-faktur, every taxpayer transaction is recorded electronically and systematically, thereby reducing the potential for data manipulation and increasing trust in the tax system.

The results of this study are in line with the TAM Theory proposed by Davis (1989), that e-faktur are highly valued both in terms of perceived usefulness and perceived ease of use. Corporate taxpayers tend to accept and use e-faktur because they feel the direct benefits of its implementation, both in terms of operational efficiency, internal supervision, and administrative compliance. Therefore, the success of e-faktur in encouraging corporate taxpayer compliance can be used as a reference for the development of other electronic tax systems This is in line with the research of Amalia et al (2022) and Situmorang et al (2022) that e-faktur has a significant effect on corporate taxpayer compliance. So in these findings, e-faktur can be said to be able to increase corporate taxpayer compliance.

5. CONCLUSIONS

The results of this study show that e-reg has a positive effect on taxpayer compliance. These findings show that the existence of a tax administration system in the form of e-reg is able to increase corporate taxpayer compliance

because it can make it easier to register for NPWP. In the era of digitalization, e-reg can accommodate taxpayer NPWP registration can be done anywhere and anytime. Furthermore, e-billing has no positive effect on taxpayer compliance. These findings show that there are several factors such as the lack of intention and behavior in taxpayers to take advantage of printing tax payment codes using e-billing.

In addition, e-bupot has a positive effect on taxpayer compliance. These findings show that the existence of a tax administration system in the form of e-bupot is able to increase corporate taxpayer compliance because it can help taxpayers save time in making withholding receipts without having to go to the tax office. Then, e-form has no positive effect on mandatory compliance. These findings show that there are several factors such as low intention, knowledge and awareness, which make taxpayers reluctant to use e-form and choose to do it manually or reporting through the tax office. Meanwhile, e-faktur has a positive effect on taxpayer compliance. These findings show that the existence of a tax administration system in the form of e-faktur is able to facilitate mandatory management of tax invoices or VAT collections, as well as reduce the risk of fictitious taxes. So that the modernization of the tax administration system makes it easier for

taxpayers to fulfill their tax obligations so that they can increase taxpayers.

This study focuses on the use of electronic features by entrepreneur taxpayers and treasurers, which may introduce bias because it does not focus on features used only by entrepreneur taxpayers. That further research focuses on certain taxpayers and the ability to adopt the latest tax system, such as coretax, may have a different influence than the current tax system. So further research also is recommended to use mixed methods to gain a more comprehensive understanding of the phenomenon being studied. By combining quantitative and qualitative approaches, researchers can test statistical relationships while delving deeper into the experiences, perceptions, and factors that affect the research subject.

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