# Taxpayer Compliance Through Internet Understanding as a Moderating Variable: Implementation of E-Filing, E-Billing and E-Registration Administration Systems

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**Abstract**

The level of taxpayer compliance that is still not optimal can be seen from the recent few years of alow state tax revenues. The purpose of this study was to determine the effect of aimplementing e-filing, e-billing andae- registration administrative systems on individua taxpayer compliance with internet understanding as a moderating variable. The research data were obtained from questionnaires (primary data) which were distributed to individual taxpayers at the Padang Satu Pratama Tax Service Office. Sampling using simple random sampling technique as many as 100 respondents. The data is processed using SPSS 23. The results of this study state that the application ofaE-filing, E-billing and the E-registration Administration System have an effect on Taxpayer Compliance. Understanding the Internet is able to moderate the effect ofaimplementing E-filing, E-billing and the E-registration Administration System on Taxpayer Compliance.

**Keywords:** Taxpayer Compliance; Internet Understanding; E-Filling; E-Billing; E-registration Administration System

## 1. Introduction

As a developing country, Indonesia cannot be separated from national development to improve its people's standard of living and welfare. Indonesia is a developing country that operates in the field of development planning in all aspects of life. Development plans in Indonesia are different: short-term, medium-term, and long-term. A country in the process of implementing government management requires a large amount of funds to finance all its development implementation needs. One of the government's efforts to increase revenue is tax revenue. According to the General Provisions and Tax Procedures of Law Number 28 of 2009, Tax is a mandatory contribution to the state owed by an individual or entity that is coercive based on the Law, with no direct compensation and is used for state needs for the greatest prosperity of the people (Hertati, 2021).

Taxes are the largest source of government revenue, so taxation significantly impacts government revenue. Taxes have become an important factor in supporting the sustainability of the country, such as supporting economic activities, turning the wheels of the country and providing public facilities. Taxes must improve people's welfare by repairing and improving public facilities. Taxes are a fixed income and reflect the coexistence of people while funding the state. Realizing the importance of revenue from the tax industry, the Indonesian government always tries to increase domestic revenue, especially from the tax industry, but every year Indonesia's tax revenue is still not good or the increase is not enough.

**Table 1.** Tax Revenue at Tax Office (KPP) Pratama Padang Satu 2017-2021

| Year | Target | Realization | % Complience |
|---|---|---|---|
| 2018 | Rp.2.693.737.094.000 | Rp.2.319.977.993.888 | 86% |
| 2019 | Rp.2.669.825.257.000 | Rp.1.802.095.049.348 | 67% |
| 2020 | Rp.1.805.216.901.000 | Rp.1.541.181.456.791 | 85% |
| 2021 | Rp.1.732.487.199.000 | Rp.1.953.755.334.886 | 113% |

Source: Tax Office (KPP) Pratama Padang Satu, 2023

In 2018 there was an increase in tax revenue compared to the previous year to IDR 2,319,977,993,888 with a compliance level of 86%. However, in 2019 there was a very drastic decline in tax revenue to IDR 1,802,095,049,348 with a compliance level of 67%. In 2020, Indonesia was hit by the corona virus outbreak which also had an impact on state and regional tax revenues. Compared to previous years, tax revenue in 2020 was only recorded at IDR 1,541,181,456,791 with a compliance level of 85%. This figure is considered very low for tax revenues at KPP Pratama Padang Satu. Finally, in 2021, tax revenues increased to IDR 1,953,755,334,886 with a compliance level of 113%.

Taxpayer Compliance can influence the level of taxable income. Taxpayers need to be aware and responsible in fulfilling their tax obligations. Taxpayer compliance is important because it increases government revenue and makes taxpayers more aware of the importance of paying taxes. However, there is a lot of tax avoidance in Indonesia, which means awareness is very low. The events above arise from factors that influence Taxpayer Compliance. There are two factors that influence Taxpayer Compliance, namely internal factors and external factors. Internal factors arise from the Taxpayer's side related to personal characteristics which are the reason for carrying out tax obligations. External factors are factors that originate from outside the Taxpayer's person. The factor that influences low taxpayer compliance in paying taxes is the low level of taxpayer knowledge of tax procedures and applicable laws and regulations in Indonesia.

Research on the modernization of the tax system was also carried out by (Amiliasari & Setiawan, 2021) with research entitled "Modernization of Taxation on Compliance Individual Taxpayers with Internet Understanding as a Moderating Variable". The results of the research show that E-registration, E-SPT, E-filing and E-billing have a positive effect on Individual Taxpayer Compliance and Internet Understanding cannot moderate the influence of E-registration, E-SPT, E-filing and E-billing on Compliance Individual Taxpayers.

Research on the impact of E-billing and E-billing on Taxpayer Compliance was conducted by Sari (2021) with research entitled "The Impact of Implementing E-billing and E-filing on Individual Taxpayer Compliance (Case Study of KPP Pratama Jakarta Duren Sawit)". The results of research conducted by Sari show that the application of E-billing has a positive and significant effect on Individual Taxpayer Compliance, the application of E-filing has a positive and insignificant effect on Individual Taxpayer Compliance and the application of E-billing and the application of E-filing together. -the same (simultaneous) has a positive and significant effect on individual taxpayer compliance

This differs from research by Afifi & Maria (2021) entitled "The Effect of Implementing an E-filing System on the Level of Taxpayer Compliance with Internet Understanding as a Moderating Variable". The results of Afifi and Maria's research show that the implementation of the E-filing system has a positive impact on Taxpayer Compliance, Internet Understanding has a positive effect on Taxpayer Compliance and Internet Understanding influences the relationship between the implementation of the E-filing system and Taxpayer Compliance.

The same research conducted by Praweswara et al (2020) shows that the implementation of e-filing and e-billing has a significant positive effect on individual taxpayer compliance, the implementation of e-registration and e-SPT has no effect on individual taxpayer compliance.

Jayanti & Kawisana (2022) stated that the implementation of the e-filing system has a positive and significant effect on individual taxpayer compliance, the role of the account representative has a positive and significant effect on individual taxpayer compliance and tax sanctions have a positive and significant effect on individual taxpayer compliance.

The purpose of this research is to find out how the application of E-filing, E-billing and the E-registration Administration System affects Taxpayer Compliance among Individual Taxpayers registered at KPP Pratama Padang Satu and to find out how the effect of implementing E-filing, E -billing and E-registration Administration System on Taxpayer Compliance through Internet Understanding as a moderating variable for Individual Taxpayers registered at KPP Pratama Padang Satu.

This research was carried out by taking taxpayer objects, namely Individual Taxpayers (WPOP) registered at KPP Pratama Padang Satu. This is because in 2019 the realization of tax revenues was far from the desired tax revenue target. This research can provide information for the Padang Satu Pratama Tax Service Office (KPP) to be used as a reference for improving Individual Taxpayer Compliance.

Theory Acceptance Model (TAM) is a theory that influences the use of information systems and is often used to explain individual acceptance of the use of information systems (Utari et al., 2020). The Technology Acceptance Model (TAM) is one of the most influential theories in the use of information technology systems which is usually used to explain individual acceptance of the use of information systems. This theory was first introduced by Davis (1989). This theory was developed from the Theory of Reasoned Action (TRA) by Ajzen and Fishbein (1980).

According to Fritz Heider, the originator of attribution theory in the 1950s, attribution theory is a theory that explains a person's behavior. Attribution is the process by which people draw conclusions about the factors that influence another person's behavior. This theory explains that a person's character is determined by internal and

external forces. Inner stability is behavior that is believed to be under an individual's control and not influenced by others. On the other hand, external forces are behavior that a person considers to be the result of something outside himself and is forced to act that way by the situation in which he is (Setyani et al., 2022).

Taxpayer Compliance is a Taxpayer who fulfills his tax obligations as long as he voluntarily contributes to the development of the country he desires (Chery et al., 2022). Tax compliance means that taxpayers must obey taxpayers in carrying out their tax obligations in accordance with the provisions of laws and regulations (Rahayu, 2017).

According to Nurmanto in the book Rahayu (2017), taxpayer compliance can be interpreted as a situation where a taxpayer fulfills his tax obligations and uses his taxation rights. Some of the main causes of low taxpayer compliance include public dissatisfaction with public services, uncontrolled infrastructure development and the large number of corruption cases committed by high-ranking officials.

E-filing is a way of submitting SPT or annual SPT change reports online and in real-time via the online DJP tax E-filing website or the application provided by the tax ASP (Application Service Provider/Application Service Provider) (Hidayat & Purwana , 2017). According to the Directorate General of Taxes Regulation Number 47/PJ/2008 Article 1 Paragraph 7, the meaning of E-filing is a method of submitting SPT in an electronic environment and sending notifications of annual changes to SPT online and in real-time through Application Service Providers.

With the Decree of the Directorate General of Taxes in May 2004 with Number Kep-88/PJ/2004, the e-filing system officially began to be used. In article 1 of Regulation No.47/PJ/2008 concerning Electronic Submission of Tax Returns, the Director General of Taxes states that "Taxpayers submit Tax Returns electronically through an application service provider company (Application Service Provider).

E-billing is an application system that stores electronic tax payment documents (SSP) and issues a 15-digit ID-billing code, which is used as identification in the tax payment process (Hidayat & Purwana, 2017). Regulation of the Director General of Taxes Number Per 26/PJ/2014 e-billing system is an electronic payment system using billing codes. The billing code is an identification code issued by the payment system to make a payment or deposit to the taxpayer. Billing codes are used to make payments at Bank Tellers, Post Offices, ATMs, Mobile Banking and Internet Banking.

According to Utami et al. (2020) Comprehension is a person's ability to understand or comprehend something that is obtained by remembering that thing to explore related possibilities. Meanwhile, the internet (Interconnected networking) according to the KBBI is an electronic communications network that connects computer networks and organized computer facilities worldwide via telephone or satellite. From these two meanings of the word, it can be concluded that understanding the internet is the ability to understand something with the help of a communication network that is widely connected between computers, so that information becomes easy and can be understood. Based on background and previous research, the conceptual framework of this research is as follows:
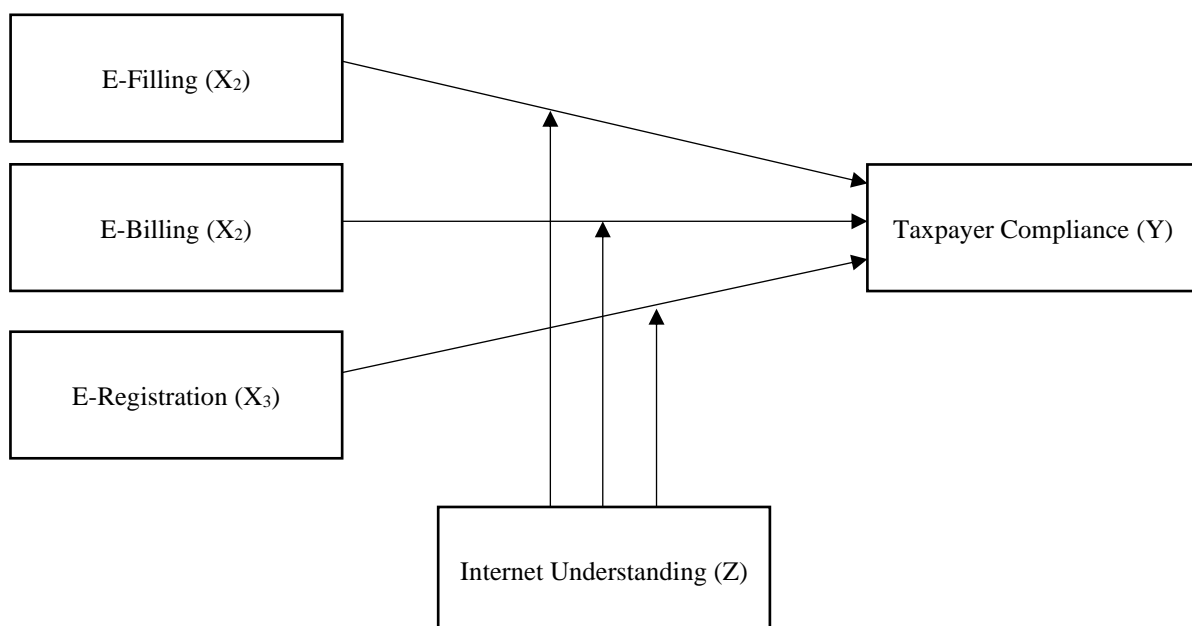


**Figure 1.** Conceptual Framework

The development of this research hypothesis is as follows:

**The Effect of Implementing E-filing on Taxpayer Compliance**

E-filing is a notification letter made online and in real-time by taxpayers using the e-SPT application provided by the Directorate General of Taxes through the Application Service Provider (ASP). E-filing is part of tax administration reform, including submitting SPT to the DJP. Implementing the e-filing system is expected to make it easier for taxpayers to create taxpayer compliance. This is supported by researchers Afifi & Maria (2021) who clearly state that the implementation of e-filing has a positive and significant impact on taxpayer compliance. This research is also in line with Sinaldi & Subardjo (2021) that the e-filing system positively affects taxpayer compliance.

$H_1$:      The implementation of E-filing has an effect on Taxpayer Compliance

**The Effect of Implementing E-billing on Taxpayer Compliance**

The e-billing system is a system provided by the Directorate General of Taxes to help taxpayers pay taxes online anytime, anywhere via ATM or bank (Chery et al., 2022). By using e-billing, taxpayers can make payment transactions more quickly and accurately. Manullang et al (2020) argue that implementing the e-billing system positively and significantly affects taxpayer compliance. This research is in line with Pradilatri et al (2021) which states that e-billing positively impacts taxpayer compliance.

$H_2$:      The implementation of E-billing has an effect on Taxpayer Compliance

**The Influence of the E-registration Administration System on Taxpayer Compliance**

E-registration is an application for a registration information system, changes to taxpayer data and/or approval or withdrawal of designated PKP through a system that is directly connected to the Directorate General of Taxes (DJP). Putra & Marsono (2020) argue that the implementation of the e-registration system has a positive and significant impact on taxpayer compliance. This research is also in line with Kinanti & Pratomo's (2021) research that e-registration has a partial positive impact on taxpayer compliance.

$H_3$:      The E-registration Administration System influences Taxpayer Compliance

**The Effect of Implementing E-filing on Taxpayer Compliance Through Understanding the Internet as Moderation**

By using the E-filing system, taxpayers are required to understand or comprehend the internet with business information. In this case taxpayers cannot carry out transactions via the internet, the implementation of this system will not affect the ease and flexibility of submitting SPT to the tax authorities thereby increasing Taxpayer Compliance. Research conducted by Pratama et al (2020) concluded that internet understanding moderates the impact of implementing an e-filing system on taxpayer compliance. This is in line with research conducted by Manullang et al (2020) which states that internet understanding can moderate (strengthen) the impact of implementing an e-billing system on taxpayer compliance.

$H_4$:      The implementation of E-filing influences Taxpayer Compliance with Internet Understanding as moderation

**The Effect of Implementing E-billing on Taxpayer Compliance Through Understanding the Internet as Moderation**

Internet understanding possessed by taxpayers helps the e billing system work efficiently and helps taxpayers to be compatible in fulfilling their tax obligations. The e-billing system is an electronic tax payment service for the DJP which aims to provide convenience and comfort to taxpayers through the use of the internet. Research by Chery et al (2022) concludes that internet understanding can moderate the influence of the e-billing system on taxpayer compliance. This is in line with research by Manullang et al (2020) which states that internet understanding can moderate (strengthen) the influence of implementing an e-billing system on taxpayer compliance.

$H_5$:      Implementation of E-billing influences Taxpayer Compliance with Internet Understanding as moderation

**The Influence of the E-registration Administration System on Taxpayer Compliance Through Understanding the Internet as Moderation**

E-registration is a system for registering taxpayers and/or identifying taxpayers and changing data on taxpayers and/or taxable entrepreneurs via an internet network that is directly connected to the tax administration authority (Putri et al., 2022). Research conducted by Amiliasari & Setiawan (2021) concluded that internet understanding moderates (strengthens) the influence of e-registration on taxpayer compliance.

$H_6$:      The E-registration Administration System influences Taxpayer Compliance with Internet Understanding as moderation

## 2. Research Method

This research is quantitative research. Statistical analysis was carried out using IBM SPSS Statistics version 23. The data in this study is primarily obtained by distributing questionnaires to individual taxpayers registered at KPP Pratama Padang Satu with a total sample size of 100 respondents. Sampling used the simple random sampling method. Creating a questionnaire with a Likert scale expressed in the range of 1 to 5. The results of the questionnaire will be converted into a Likert scale of 1-5 before continuing with statistical data processing. The analytical method used is multiple linear regression analysis and Moderated Regression Analysis (MRA).

## 3. Results and Discussions

**Result**

Table 1 interprets decriptive statistics as below:

**Table 1.** Descriptive Statistical Analysis Test Results

**Descriptive Statistics**

| N | | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| Taxpayer Compliance | 100 | 30 | 50 | 44.92 | 3.902 |
| E-filing | 100 | 36 | 60 | 53.52 | 4.749 |
| E-billing | 100 | 23 | 60 | 52.15 | 7.133 |
| E-registration | 100 | 30 | 50 | 44.94 | 4.235 |
| Internet Understanding | 100 | 15 | 35 | 31.33 | 4.418 |
| Valid N (listwise) | 100 | | | | |

Source*:* Data processed by authors, 2023

Based on table 1 above, it shows that the Taxpayer Compliance variable has a minimum value of 30, a maximum value of 50, a mean value of 44.92 and a standard deviation value of 3.902. The E-filing variable has a minimum value of 36, a maximum value of 60, a mean value of 53.52 and a standard deviation value of 4.749. The E-billing variable has a minimum value of 23, a maximum value of 60, a mean value of 52.15 and a standard deviation value of 7.133. The E-registration variable has a minimum value of 30, a maximum value of 50, a mean value of 44.94 and a standard deviation value of 4.235. The Internet Understanding variable has a minimum value of 15, a maximum value of 35, a mean value of 31.33 and a standard deviation value of 4.418.

The normality test aims to test whether in the regression model, the confounding or residual variables have a normal distribution. Normality testing can be done using SPSS 23 in processing data, one of which is the One-Sample Kolmogrov Smirnov test. Data is declared normally distributed if the significance is greater than 0.05. Normality test results are in the table 2 below:

**Tabel 2**. One-Sample Kolmogorov-Smirnov Test

| | | **Unstandardized Residual** |
|---|---|---|
| N | | 100 |
| Normal Parameters[a,b] | Mean | .0000000 |
| | Std. Deviation | 3.00447850 |
| Most Extreme Differences | Absolute | .055 |
| | Positive | .036 |
| | Negative | -.055 |
| Test Statistic | | .055 |
| Asymp. Sig. (2-tailed) | | .200[c,d] |

Source*:* Data processed by authors, 2023

Asymp is produced from the results of the Kolmogrov-Smirnov test above. Sig. (2-tailed) of 0.200. These results show that the residual data in this regression process is normally distributed because of the Asymp value. Sig. (2-tailed) above 0.05

The multicollinearity test was carried out by looking at the Tolerance and Variance Inflation Factor (VIF) values from the analysis results using SPSS. If the Tolerance Value is more than 0.1 or the Variance Inflation Factor (VIF) is less than 10, it can be concluded that multicollinearity does not occur. Based on the results of the multicollinearity tests

that have been carried out, a summary of the results can be seen in the table below:

**Table 3.** Multicollinearity Test Result

| Variables | Collinearity Statistics | |
|---|---|---|
| | Tolerance | VIF |
| E-filing | .674 | 1.483 |
| E-billing | .774 | 1.293 |
| E-registration | .582 | 1.717 |

Source*:* Data processed by authors, 2023

From the calculation results, it was found that in the Collinearity Statistics section, the VIF value of all independent variables was less than 10 and the tolerance value was above 0.1. These results can be interpreted as meaning that all independent variables in this study do not have symptoms of multicollinearity.

The heteroscedasticity test aims to test whether in the regression model there is inequality in the variance of residual values from one observation to another. To find out whether there is heteroscedasticity, you can see it from the Scatterplot graph, including the prediction of the independent variable.
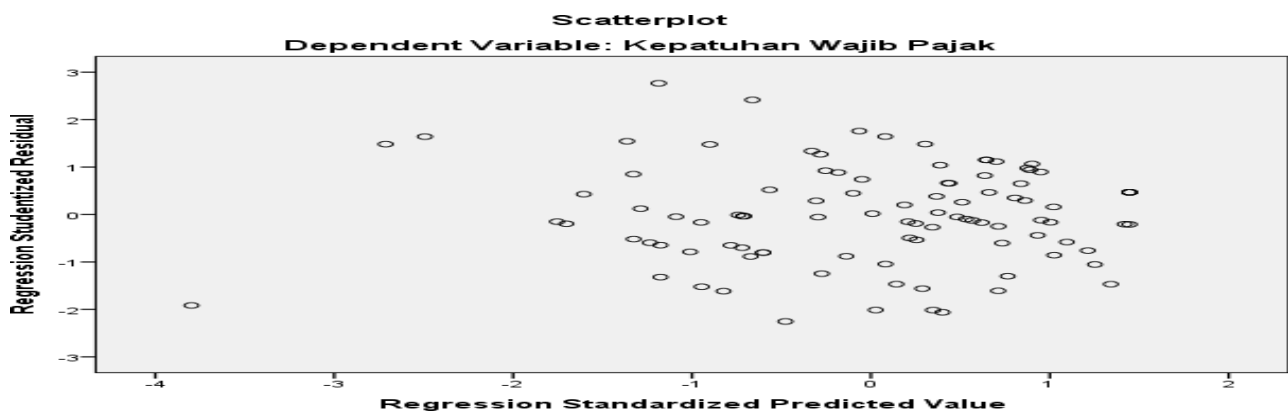


**Figure 2**. Heteroskedasticity Test

From the Scatterplot image above, it can be concluded that the distribution of points is spread randomly and above and below the number 0 on the Y-axis and X-axis, so that it can be identified as being free from symptoms of

heteroscedasticity. The results of the regression test are in the table below:

**Table 4.** Multiple Regression Test Results

| | | Unstandardized Coefficients | | Standardized Coefficients | | |
|---|---|---|---|---|---|---|
| Model | | B | Std. Error | Beta | T | Sig. |
| 1 | (Constant) | 14.513 | 3.866 | | 3.754 | .000 |
| | E-filing | .186 | .079 | .226 | 2.361 | .020 |
| | E-billing | .118 | .049 | .215 | 2.408 | .018 |
| | E-registration | .319 | .095 | .346 | 3.362 | .001 |

Coefficients[a]

a. Dependent Variable: Taxpayer Compliance

Source*:* Data processed by authors, 2023

Based on the results of table 4 above, the following multiple linear regression equation is obtained:

Y = 14.513 + 0.186PF + 0.118PB + 0.319SR + e

The constant value α is 14.513, meaning that if the E-filing Implementation, E-billing Implementation and E-

registration Administration System value is 0, then the amount of Taxpayer Compliance output is 14.513. The regression coefficient for the E-filing variable ($X_1$) is 0.186, meaning that if the implementation of E-filing is increased by one unit, then Taxpayer Compliance will increase by 0.186, assuming the other independent variables have a fixed value. The regression coefficient for

the E-billing variable ($X_2$) is 0.118, meaning that if the implementation of E-billing is increased by one unit, then Taxpayer Compliance will increase by 0.118 assuming the other independent variables have a fixed value. The regression coefficient for the E-registration variable ($X_3$) is 0.319, meaning that if the implementation of E-registration is increased by one unit, then Taxpayer Compliance will increase by 0.319, assuming the other independent variables are fixed.

**Table 5.** Results of Moderated Regression Test (MRA)

| | | Unstandardized Coefficients | | Standardized Coefficients | | |
|---|---|---|---|---|---|---|
| | Model | B | Std. Error | Beta | T | Sig. |
| 1 | (Constant) | -39.269 | 21.516 | | -1.825 | .071 |
| | E-filing | 1.548 | .488 | 1.884 | 3.173 | .002 |
| | E-billing | -1.134 | .402 | -2.073 | -2.820 | .006 |
| | E-Registration | 1.371 | .478 | 1.488 | 2.867 | .005 |
| | Internet Understanding | 1.809 | .738 | 2.048 | 2.451 | .016 |
| | X1Z | -.042 | .016 | -3.470 | -2.724 | .008 |
| | X2Z | .038 | .012 | 3.560 | 3.138 | .002 |
| | X3Z | -.035 | .016 | -2.451 | -2.125 | .036 |

a. Dependent Variable: Taxpayer Compliance

Source: Data processed by authors, 2023

Based on the results of table 5 above, the moderated linear regression equation is obtained as follows:

$$Y = -39.269 + 1.548PF - 1.134PB + 1.371SR + 1.809PI - 0.042PF.PI + 0.038PB.PI - 0.035SR.PI + e$$

From the MRA equation above, it is explained as follows: The constant value is -39.269 which means that the variables are Implementation of E-filing (X1), Implementation of E-billing (X2), E-registration Administration System (X3), Internet Understanding (Z), Implementation of E-filing with Internet Understanding (X1*Z ), the application of E-billing with Internet Understanding (X2*Z) and the E-registration Administration System with Internet Understanding (X3*Z) has a value of 0, so the output of Taxpayer Compliance (Y) is -39,269. The regression coefficient for the E-filing Implementation variable is 1.548, meaning that if the E-filing Implementation (X1) increases by one unit, then the value of the Taxpayer Compliance variable. (Y) will increase by 1.548 assuming the other variables are constant. The regression coefficient for the E-billing Implementation variable is -1.134, meaning that if the E-billing Implementation (X2) has increased by one unit, then the value of the Taxpayer Compliance variable (Y) will experience a decrease of 1.134 assuming the other variables are constant. The regression coefficient for the Implementation of E-registration variable is 1.371, meaning that if Implementation E-registration (X3) has increased by one unit, so the value of the Taxpayer Compliance variable (Y) will increase by 1.371 assuming the other variables have a fixed value.

The regression coefficient for the Internet Understanding variable is 1.809, meaning that if Internet Understanding (Z) increases by one unit, then the value of the Taxpayer Compliance variable (Y) will increase by 1.809 assuming the other variables are constant. Regression coefficient for the variable Implementation of E-filing (X1) with Internet Understanding (Z) of -0.042. This means that if the Implementation of E-filing (X1) with Internet Understanding (Z) increases by one unit, then the value of the Taxpayer Compliance variable (Y) will decrease by 0.042 assuming the other variables have a fixed value. The regression coefficient for the variable Application of E-billing (X2) with Internet Understanding (Z) is 0.038. This means that if the Implementation of E-billing (X2) with Internet Understanding (Z) increases by one unit, then the value of the Taxpayer Compliance variable (Y) will increase by 0.038 assuming the other variables have a fixed value. The regression coefficient for the variable Implementation of E-registration (X3) with Internet Understanding (Z) is 0.035. This means that if the implementation of E-registration (X3) with Internet Understanding (Z) increases by one unit, then the value of the Taxpayer Compliance variable (Y) will increase by 0.035 assuming the other variables have a fixed value.

Applying E-filing (X1) obtained a t-count of 2.361 and a t-table of 1.985, namely (2.361 > 1.985) with a significant level of (0.020 < 0.05). So it can be concluded that Ho is rejected and Ha is accepted. It can be concluded that the E-filing Implementation variable partially affects Individual Taxpayer Compliance. The application of E-billing (X2) obtained a t-count of 2.408 and a t-table of 1.985, namely (2.408 > 1.985) with a significant level of (0.018 < 0.05). So it can be concluded that Ho is rejected and Ha is

accepted. It can be concluded that the E-billing Implementation variable partially influences Individual Taxpayer Compliance. The application of E-registration (X3) obtained a t-count of 3.362 and a t-table of 1.985, namely (2.361 > 1.985) with a significant level of (0.001 < 0.05). So it can be concluded that Ho is rejected and Ha is accepted. It can be concluded that the variable implementing E-registration has a partial effect on Individual Taxpayer Compliance. The application of E-filing (X1) moderated by Internet Understanding (Z) obtained a t-count of -2.724 and a t-table of 1.985, namely (2.724 > 1.985) with a significant level of (0.008 < 0.05). So it can be concluded that Ho is rejected and Ha is accepted. It can be concluded that the Implementation variable. E-filing has an effect on Individual Taxpayer Compliance with Internet Understanding as partial moderation. The application of E-billing (X2) moderated by Internet Understanding (Z) obtained a t-count of 3.138 and a t-table of 1.985, namely (3.138 > 1.985) with a significant level of (0.002 < 0.05). So it can be concluded that Ho is rejected and Ha is accepted. It can be concluded that the E-billing Implementation variable influences Individual Taxpayer Compliance with Internet Understanding as a partial moderation. The application of E-registration (X3) moderated by Internet Understanding (Z) obtained a t-count of -2.125 and a t-table of 1.985, namely (2.125 > 1.985) with a significant level of (0.036 < 0.05). So it can be concluded that Ho is rejected and Ha is accepted. It can be concluded that the E-registration Implementation variable influences Individual Taxpayer Compliance with Internet Understanding as partial moderation.

**Table 6.** Simultaneous Hypothesis Test Results (Model 1)

| | | ANOVA$^a$ | | | | |
|---|---|---|---|---|---|---|
| | **Model** | **Sum of Squares** | **Df** | **Mean Square** | **F** | **Sig.** |
| 1 | Regression | 613.698 | 3 | 204.566 | 21.975 | .000$^b$ |
| | Residual | 893.662 | 96 | 9.309 | | |
| | Total | 1507.360 | 99 | | | |

a. Dependent Variable: Taxpayer Compliance

b. Predictors: (Constant), E-registration, E-billing, E-filing

Source*:* Data processed by authors, 2023

From table 6 above, the F-test shows that F-count > F-table (21.975 > 2.47) with a significance of 0.000 < 0.05. So it can be concluded that there is an influence between the variables Implementation of E-filing (X1), Implementation of E-billing (X2) and E-registration Administration System (X3) on the Compliance of Individual Taxpayers (Y) registered at KPP Pratama Padang Satu simultaneously .

**Table 7.** Simultaneous Hypothesis Test Results (Model 2)

| | | ANOVA$^a$ | | | | |
|---|---|---|---|---|---|---|
| | **Model** | **Sum of Squares** | **Df** | **Mean Square** | **F** | **Sig.** |
| 1 | Regression | 772.461 | 7 | 110.352 | 13.815 | .000$^b$ |
| | Residual | 734.899 | 92 | 7.988 | | |
| | Total | 1507.360 | 99 | | | |

a. Dependent Variable: Taxpayer Compliance

b. Predictors: (Constant), E-registration, E-billing, E-filing

Source*:* Data processed by authors, 2023

From table 6 above, the F-test shows that F-count > F-table (13.815 > 2.47) with a significance of 0.000 < 0.05. So it can be concluded that there is an influence between the variables Implementation of E-filing (X1), Implementation of E-billing (X2) and E-registration Administration System (X3) with Internet Understanding (Z) as a moderating variable on Individual Taxpayer Compliance (Y) registered at KPP Pratama Padang Satu simultaneously.

| | | | Adjusted R | Std. Error of |
| | | | Square | the Estimate |
| Model | R | R Square | | |
| --- | --- | --- | --- | --- |
| 1 | .638ᵃ | .407 | .389 | 3.051 |

a. Predictors: (Constant), E-registration, E-billing, E-filing
b. Dependent Variable: Taxpayer Compliance

Source: Data processed by authors, 2023

From table 7 above, it can be seen that the Adjusted R Square is 0.389 or 38.9%. This shows that the percentage contribution of the independent variables: Implementation of E-filing (X1), Implementation of E-billing (X2) and E-registration Administration System (X3) to the dependent variable Taxpayer Compliance (Y) is 38.9%. Meanwhile, the remaining 61.1% was influenced by other variables outside this research.

**Table 8. Determination Test Results (Model 2)**

**Model Summaryᵇ**

| | | | Adjusted R | Std. Error of |
| Model | R | R Square | Square | the Estimate |
| --- | --- | --- | --- | --- |
| 1 | .716a | .512 | .475 | 2.826 |

a. Predictors: (Constant), X3Z, E-billing, E-filing, E-registration, Internet Understanding, X2Z, X1Z
b. Dependent Variable: Taxpayer compliance

From table 8 above, it can be seen that the Adjusted R Square is 0.475 or 47.5%. This shows that the percentage contribution of the independent variables is Application of E-filing (X1), Application of E-billing (X2), E-registration Administration System (X3) and Internet Understanding (Z) as moderating variables to the dependent variable Taxpayer Compliance (Y) of 47.5%. Meanwhile, the remaining 52.5% is influenced by other variables outside this research.

**The Effect of Implementing E-filing on Taxpayer Compliance**
The results of testing the first hypothesis show that E-filing implementation has a positive and significant effect on the level of compliance of individual taxpayers registered at KPP Pratama Padang Satu. It can be seen that the t-count value is 2.361 and the t-table is 1.985, namely (2.361 > 1.985) with a significant level of (0.020 < 0.05). So it can be concluded that Ho is rejected and Ha is accepted. It can be concluded that the E-filing Implementation variable has an influence on Individual Taxpayer Compliance.

The results of this research are in line with Aulia et al (2022), Afifi & Maria (2021), Pradilatri et al (2021) and Pratama et al (2020). Suppose the Pratama Padang Satu Tax Service Office (KPP) wants to increase Individual Taxpayer Compliance. In that case, it needs to pay attention to the factors that influence the level of implementation of the E-filing System, such as the implementation of the SPT is carried out quickly, safely and at any time, calculations can be done quickly and accurate, filling out tax returns is easier, data submitted by taxpayers is always complete and more environmentally friendly.

**The Effect of Implementing E-billing on Taxpayer Compliance**
The results of testing the second hypothesis show that the implementation of E-billing has a positive and significant effect on the level of compliance of individual taxpayers registered in KPP Pratama Padang Satu. It can be seen that the t-count value is 2.408 and the t-table is 1.985, namely (2.408 > 1.985) with a significant level of (0.018 < 0.05). So it can be concluded that Ho is rejected and Ha is accepted. It can be concluded that the E-biling Implementation variable influences Individual Taxpayer Compliance.

The results of this research are in line with Sari (2021), Praweswara et al (2020), Manullang et al (2020) and Novimildwiningrum & Hidajat (2022). Suppose the Pratama Padang Satu Tax Service Office (KPP) wants to increase Individual Taxpayer Compliance. In that case, it needs to pay attention to the factors that influence the level of E-billing System Implementation such as ease of filling in data, avoiding and minimizing human error, understanding the benefits, objectives and procedures, simplify payment methods, minimize time in realizing payments and give taxpayers freedom to record data independently.

**The Influence of the E-registration Administration System on Taxpayer Compliance**
The results of testing the third hypothesis show that the implementation of E-registration has a positive and significant effect on the level of compliance of individual taxpayers registered at KPP Pratama Padang Satu. It can be seen that the t-count value is 3.362 and the t-table is 1.985, namely (3.362 > 1.985) with a significant level of (0.001 <

0.05). So it can be concluded that Ho is rejected and Ha is accepted. It can be concluded that the E-registration Implementation variable influences Individual Taxpayer Compliance.

The results of this research are in line with Sugianto & Arfamaini (2022), Putra & Marsono (2020), Putri et al (2022) and Kinanti & Pratomo (2021). Suppose the Pratama Padang Satu Tax Service Office (KPP) wants to increase Individual Taxpayer Compliance. In that case, it needs to pay attention to the factors that influence the level of implementation of the E-registration System, such as the ease of the NPWP registration process for both Taxpayers and tax service tasks, ease of changing Taxpayer data, guaranteed security and confidentiality of Taxpayers, ease of filling out E-registration and environmentally friendly.

### The Effect of Implementing E-filing on Taxpayer Compliance with Internet Understanding as a moderating variable

The results of testing the fourth hypothesis show an influence of E-filing implementation on the level of Individual Taxpayer Compliance which Internet Understanding influences. It can be seen that the t-count value is 2.724 and the t-table is 1.985, namely (2.724 > 1.985) with a significant level of (0.008 < 0.05). So it can be concluded that Ho is rejected and Ha is accepted. It can be concluded that the E-filing Implementation variable influences Individual Taxpayer Compliance with Internet Understanding as moderation.

The results of this research are in line with Purba et al (2020), Arimurti et al (2021) and Pratama et al (2020). This research indicates that Internet Understanding moderates the relationship between E-filing Implementation and Taxpayer Compliance.

### The Effect of E-billing Implementation on Taxpayer Compliance with Internet Understanding as a moderating variable

The results of testing the fifth hypothesis show that the implementation of E-billing influences the level of Individual Taxpayer Compliance, which Internet Understanding influences. It can be seen that the t-count value is 3.138 and the t-table is 1.985, namely (3.138 > 1.985) with a significant level of (0.002 < 0.05). So it can be concluded that Ho is rejected Ha accepted. It can be concluded that the E-billing Implementation variable influences Individual Taxpayer Compliance with Internet Understanding

### 4. Conclusions

After conducting research and analyzing data obtained from Individual Taxpayers registered at KPP Pratama Padang Satu regarding the influence of the Implementation of E-filing, E-billing, and E-registration Administration Systems which Internet Understanding moderates on Taxpayer Compliance, conclusions can be drawn taken in this research are: The implementation of E-filing has a positive and significant effect on Taxpayer Compliance for

Individual Taxpayers registered at KPP Pratama Padang Satu. The implementation of E-biling has a positive and significant effect on Taxpayer Compliance for Individual Taxpayers registered at KPP Pratama Padang Satu. The E-registration Administration System positively and significantly affects Taxpayer Compliance for Individual Taxpayers registered at KPP Pratama Padang Satu. Understanding the Internet can moderate E-filing implementation on the Compliance of Individual Taxpayers registered with KPP Pratama Padang Satu. Understanding the Internet can moderate the implementation of E-billing on the Compliance of Individual Taxpayers registered with KPP Pratama Padang Satu. Understanding the Internet can moderate the E-registration Administration System on the Compliance of Individual Taxpayers registered at KPP Pratama Padang Satu.

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