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Digitalization of Taxation and Taxpayer Compliance

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Abstract: The purpose of this study Digitalization of Taxation and Taxpayer Compliance is to re-examine how digitalization, attitude, social norms and perceived behavioral control affect taxpayer compliance based on a phenomenon that occurs every year in almost all tax offices in Indonesia, that is, the large number of taxpayers who come directly to the tax office, even with the help of digital tax services. Through quantitative research methods with SEM analysis techniques, the results of this study show that three of the four variables have a significant effect on taxpayer compliance. However, perceived control behaviour were not found to have a significant effect on compliance. The results of this study can be used as input for decision-makers in the implementation of regulations, especially in tax education and digital tax services in optimizing the digitization of taxation to increase taxpayer compliance.

Keyword: Tax Compliance, Digitalization, Attitude, Social Norms, Perceived Behavioral Control.

INTRODUCTION

Tax compliance remain a concern for governments in many countries, including developed countries. Researchers, experts, national and international institutions continue to conduct various studies to develop or find the best way to increase tax compliance. Tax compliance can generally be interpreted as an ideal condition where taxpayers fulfill their tax rights and obligations in accordance with the actual conditions with their own awareness. The Indonesian tax system which adheres to the principle of a self-assessment system where taxpayers calculate, deposit and report their taxes makes tax compliance an important point in tax revenue as the main source of state financing.

Every year the target of tax revenue increases, and although tax collection has been achieved in the last three years, in fact, the financial needs of the state cannot be fully financed. Therefore, researchers believe that research related to tax legislation is still important and relevant as long as the state's tax compliance has not reached an ideal state. The Directorate General of tax (DJP) has made several breakthroughs in its efforts to increase tax compliance and as part those effort, in digital age, DJP is digitizing taxes.

Digitalization of taxation covers all aspects of taxation with the aim of increasing tax liability and tax revenues. Digital tax services are one of the most easily visible and directly experienced tax digitization for taxpayers. E-filing services, e-forms, e-invoices, e-billing, e-pbk, e-phtb notary, e-objection, e-stamp are examples of several digital tax services that taxpayers can use. Today, digital services are offered to meet the needs of the taxpayer, where convenience, speed and comfort are important issues in society. With the various benefits of digital tax services, it is expected to encourage taxpayers to better fulfill their tax obligations because taxpayers can fulfill their tax obligations anywhere and anytime.

Even though the law has given three months (January-March) for individual taxpayers and four months (January-April) for corporate taxpayers, to submit Annual Tax Returns (SPT), up to the final deadline the level of compliance in submitting SPT has never reached the expected conditions. On the other hand, until now there is still a phenomenon of overflowing queues of taxpayers at tax offices, especially during the SPT reporting period. Most of the taxpayers who come are taxpayers who will report their SPT via digital services such as e-filling and e-form. The digitization of taxation in this study does not mean only the introduction of digital products in the form of digital tax services or simply changing the administrative process from manual (paper) to digital (electronics but it refers to the adoption of digital technology in taxpayers' ways of thinking, views and beliefs with change within the taxpayer in fulfilling his tax obligations..

This study re-examines how digitalization, behavior, perceptions and social norms affect tax compliance based on the phenomena that occur. Previous studies have focused more on how digitalization products (digital tax services) affect tax compliance but the effect of the four variable on tax compliance especially tax digitalization in a broader perspective, has not been widely studied.

Returning to the background of the importance of tax laws in terms of tax collection, there is a need for research that can provide an understanding, reflection or solution to reduce the gap between the current situation and the expected ideal conditions. Hopefully, this study not only can answer research question about the impact of digitalization of taxation, behavioral attitudes, social norms, perceptions of behavioral management and taxpayer compliance, but it also hopefully fills a gap in the literature to the phenomena occurring in society, so that the digitalization of taxation would include digital service in the future can be further optimized to increase tax compliance.

Tax compliance can be interpreted as the willingness, including paying taxes according to actual conditions, of taxpayers to comply with their country's tax laws and regulations (Nurmantu & Rasmini, 2018). There are two main approaches to encouraging taxpayer compliance. First, as economics being, people tend to choose options that offer the greatest possible benefit with the least harm. A previous study revealed that the willingness of Indonesian taxpayers did not increase due to internal motivation, but rather due to external factors such as the size of tax penalties (Nurmantu & Rasmini, 2018). On the other hand, through a behavioral approach taxpayers as social creatures also have other motives, in deciding on an action (Calvet Christian & Alm, 2014). In contrast to the results of research using an economic approach, trust in the legal and taxation system is more likely to determine taxpayer compliance than tax audits and fines (Ratmono, 2013).

The Theory of Planned Behavior (Ajzen, 1991) which has been repeatedly developed in several subsequent studies (Ajzen & Schmidt, 2020) explains that a person's intention to behave consists of three main components, which are attitude towards behavior, social norms and perceived control over behavior. The problem of fulfilling the obligations of the taxpayer is closely related to the behavior of the taxpayer himself in fulfilling his fiscal right and obligations. Based on this, the theory of planned behavior is used as the main theory in this research.

This theory is based on the premise that people are rational beings and use available information systematically, weighing the consequences before deciding whether or not to do a certain behavior (Mahyarni, 2013) (Saputra, 2019). Many previous studies used the Theory of Planned Behavior because it was believed to be able to explain person's intentions in their actions and predict behavior (Wahyuni et al., 2017) (S.Suryani, 2017). In the context of tax compliance, there are three main factors that influence taxpayer behavior, namely attitudes towards compliance or non-compliance, social norms that influence taxpayer awareness and understanding of behavioral control which is influenced by the taxpayer's own internal and external factors. Attitudes toward a behaviour are determined by acquired beliefs about the consequences of the behaviour (Ajzen & Schmidt, 2020).

In this study three indicators, namely tax awareness, perceived convenience and perceived benefits were used to measure attitudes towards the behavioral variable. According to (Hardiningsih et al., 2021) tax awareness is a method that taxpayers use to understand existing tax regulations. The Indonesian tax system itself follow a self system assessment. This system will not work well if taxpayers are unaware of tax procedures, and this awareness will not be achieved if the taxpayer does not have a good knowledge or understanding of tax laws. In previous studies, the quality of services by tax authorities and partial understanding of tax laws does not seem to have impact in taxpayer compliance (Azhari & Safitri, 2020). It also been found that the level tax understanding of people in a country is believed to be directly proportional to the level of tax awareness of people (Agustiningsih, 2016). In line with this, through his research, (Hardiningsih et al., 2021) said that taxpayers who do not understand tax regulations clearly will tend to become non-compliant taxpayers. Tax knowledge has also been proven to have a positive effect on taxpayer compliance so that taxpayers must have sufficient knowledge (Agun et al., 2022).

On the other hand, principally, people are reticent to do commodity that they suppose isn't salutary for themselves. In the theory of planned behavior, attitude towards behaviour are determined by beliefs about whether the act is useful and easy to bear. Convenience can help gain public trust, change comprehensions and increase confidence in taxation. This convenience is realized by DJP in the the form of digital services that can speed up and grease taxpayers duty affairs. This is verified by exploration results by (Solichah, Ninis Nur & Soewarno, 2019) which state that the ease of enforcing e-filing goes in the same direction as the formal compliance of individual taxpayers. The e-filing system is way to understand and learn, making it easier for taxpayers to report their SPT (Angraini & Suteja, 2023).

Meanwhile, perceived utility can be interpreted as the extent to which someone believes that commodity can give benefit to them. So it can also be interpreted as a belief in the benefits that taxpayers will get if they choose to misbehave or not misbehave, where in the process the taxpayer uses digital or conventional services. Comprehensions of utility can determine whether a system is respectable or not, in former exploration it was set up that taxpayers allowed e-filing liandeh benefits as that further and further taxpayes use e-filing in reporting their SPT (A. A. Putri & Darwin, 2015). Still, this is different from the result of exploration conducted on taxpayers in Papua where benefits didn't impact the use e-filing at KPP Pratama Jayapura (Noch & Pattiasina, 2018).

Social norms refer to perceived social pressure to perform or not perform a behavior (Ajzen and Schmidt, 2020). This is closely related to the taxpayer's perception of how the community or surrounding environment views this behavior. This is usually expressed in the taxpayer's confidence in fulfilling his tax obligations which is obtained from the perspective of the surrounding environment. To measure this variable, this research uses socialization, the surrounding environment and tax services as indicators.

Tax socialization can be interpreted as an effort to socialize taxes so that they are better understood by the public. The higher the intensity of knowledge received, the more slowly it can increase the level of awareness of taxpayers to be more compliant with their tax rights

and obligations (Rohmawati et.al., 2013). So that socialization is one of the external factors that can influence taxpayers confidence in carrying out compliant or non-compliant behavior.

Eastern culture is a culture that developed in Asia, as well as in Indonesia, one of the characteristics of which is strong interaction. The opinion or opinion of the majority of the group often become an intervention or even a satire for individuals who have the desire to act. The influence of social pressure is quite large, instruction from workplace managers, opinion of loved ones and colleagues are part of that. This is in line with research conducted (Sulbahri & Kusuma, 2022) that if the social pressure around taxpayer is a tax compliance environment, then the taxpayers intention will tend to comply too, and vice versa.

Another factor that also impacts voluntary tax compliance is satisfaction with the services received from DJP. According to the principle of reciprocity, taxpayer are invited to respond in the form of tax compliance if they are satisfied with the services received (Broto, 2018).

Perceived behavioral control could be a persons feeling approximately how simple or troublesome it is to carry out a certain behaviour (Ajzen, 2012). In this study, perceived behavioral control alludes to the recognition of how sure citizens are when carrying out their assess rights and commitments. Recognitions of behavioral control can alter depending on circumstance and the sort of behavior to be carried out (Mahyarni, 2013). The makers utilized in this inquire about for the behavioral control recognition variable are taxpayers digital tax literacy, self efficacy, and tax skepticism.

One of the convictions that impact citizens discernments is related to person citizens accomplishments, such as the conviction that they can procure abilities through innovation. In common, computerized proficiency can be characterized as the capacity to get, get in and utilize different information in electronic or computerized shape. Proficiency includes a noteworthy impact in citizen certainty in utilizing advanced assess administration (Atifa et al., 2023). In spite of the fact diverse, investigate by (Angraini & Suteja, 2023), found that understanding the web as a shape of computerized education capacity did not have a noteworthy impact on employee taxpayer compliance.

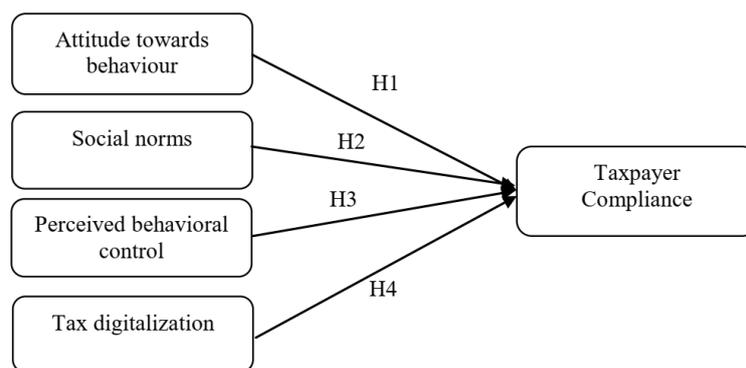
This concept of believe can moreover be connected to the concept of self efficacy which suggests the taxpayers certainty in carrying out certain assignments assess commitments with certain attitudes. Agreeing to (King & Santrock, 2012), self efficacy convictions decide how a individual feels, consider, people themselves, and how they act. Self efficacy can ordinarily be formed by individual encounters, encounters of other individuals comparative to oneself, sees environment and a persons way of managing with upsetting circumstances by changing or channeling negative emotion.

In connection to this inquire about, the self efficacy calculate can be one of the contributing components to the phenomenon that occurs in almost tax office during the SPT reporting period. Even though the taxpayer submit SPT through digital tax services such as e-filing or e-form, the process is still carried out by being physically present at the KPP. Taxpayers lack of confidence in their personal abilities when carrying out their tax obligations is expressed through the same question that appears repeatedly by taxpayers, is the way I filled out my SPT correct? There seems to be something wrong with my method, have I filled out everything in my SPT? or other similar questions.

Various cases and negative issues make trust issues one of the greatest challenges for DJP. A concrete illustration of this trust issue and one of the news that will draw in sufficient open consideration in 2023 is the case of violence committed by one of the children of high ranking DJP official. Through different media reports, how case that were initially cases of violence at that point over time created into the deny to report SPT movement. Citing the Suara.com article, the behavior of DJP (RAT) employees sparked criticism from the public. In fact, people are busy making movements to refuse to report SPT. This movement also went viral on Twitter. If we look at it more profoundly, the original case was a case of

violence committed by the child of a DJP employee, not the DJP employee concerned in his duties and responsibilities at that time, but the tax skepticism that had been formed in society was able to lead public opinion quickly to respond with a positive attitude. In fact, if you consider it more wisely, it is completely unrelated to the actual case. This more or less shows how tax skepticism contributes to taxpayers beliefs about taxes themselves.

Digitalization means providing or using a digital system. In a broader perspective, the use of digital systems is actually not limited to changing the form of service products that is understandable to most people, but digitalization can also be interpreted as the use of digitality in thinking or way of thinking for taxpayers and tax authorities. The digitalization in this study can therefore be interpreted as the transformation of tax administration from traditional to digital, which includes the adoption of digital in the mindset of taxpayer, culture, administration and the tax system itself. In previous studies, digitization has been clearer. It is usually interpreted as a digital tax service innovation aimed to providing convenience to taxpayers (Tambun et al., 2020). This includes updating Indonesia's previously manual electronic tax system in the form of a web application (Wulandari 2021), but there is still not much research that uses tax digitization in a broader context as a research variable. In fact, the process of adopting digital into all aspects of taxation, has actually been supported by governments in various countries. The goal is to encourage the development of digital needs among citizens (Vinnyk et al., 2020).



Source: Research Results

Figure 1. Conceptual Framework

METHOD

Research design can be interpreted as a work plan that is thoroughly prepared according to the interrelationships of the variables so that the research results provide answers to the research questions ((Umar, 2013). To tes hypothesis, this study uses a quantitative research method that allows describing variables as they really are and in the form of numbers drawn from real situations to create a systematic, factual and accurate picture or description of variables, including describing the existing phenomena obtained in the study, all study variables are presented through closed questionnaires where respondents are asked to choose one of five response options on a Likert scale (1 = strongly disagree, 5 = strongly agree).

Before proceeding to the next step, all instruments underwent several testing steps including external model evaluation with a factor loading cutt off 0,70 to determine indicator validity, reliability assessment of average variance extracted (AVE) value greater than 0,50 and cronbach’s alpha (α) > 0,70 and goodness of fit (GoF) testing to validate the combined performance of the calculated measurement model (outer model) and structural model (inner model), which is obtained from the calculation:

$$GoF = \sqrt{AVE \times R^2}$$

The sample was 200 respondents using purposive sampling according to the guideline on determining sample size for SEM analysis (Hair et al., 2017). The samples selected as respondents were taxpayers who participated in the related phenomenon, namely those who chose to continue coming to KPP. The population of this study are registered taxpayer in KPP Pratama Tabanan. When choosing the research topics, it was considered that the characteristics and circumstances of the taxpayers of the place can reflect similar conditions in another small tax office that experienced similar phenomena in different regions of Indonesia. The results of the survey are primary data, also as the main data of this study, then processed by smartpls software, the purpose of which is to test the relationships between variables so that the information or results obtained approach the level of accuracy. This study also uses secondary data in the form of annual tax return of taxpayers and the number of active taxpayers in KPP Pratama Tabanan.

RESULTS AND DISCUSSION

Table 1. Respondent demographics

| Demographic Information | 200 respondents | frequency | Percentage % |
|-------------------------|-------------------|-----------|--------------|
| Gender | Male | 92 | 46 |
| | Female | 108 | 54 |
| Age | >50 | 50 | 25 |
| | 41-50 | 40 | 20 |
| | 31-40 | 46 | 23 |
| | 20-30 | 64 | 32 |
| Education | Master | 39 | 19,5 |
| | Bachelor | 89 | 44,5 |
| | Diploma | 35 | 17,5 |
| | SeniorHigh School | 37 | 18,5 |

Source: Research data

The demographic information of the respondents shows an almost even distribution in each age group, with the majority having a bachelor’s degree. From the description in table 1 above, it can be briefly shown that most of the respondent have a college background. The choice of these criteria is important when measuring those variables where education has positive relationship with the level of digital literacy (Kurnia & Mada, 2021).

Table 2. Composite Reliability Variabel

| | Cronbach's Alpha | rho_A | Composite Reliability | Average Extracted (AVE) | Variance |
|-----------------------------------|------------------|-------|-----------------------|-------------------------|----------|
| Taxpayer compliance (Y) | 0.742 | 0.751 | 0.853 | 0.659 | |
| Attitudes towards behavior (X1) | 0.742 | 0.751 | 0.853 | 0.659 | |
| Social norms (X2) | 0.727 | 0.746 | 0.879 | 0.784 | |
| Perceived behavioral control (X3) | 0.852 | 0.862 | 0.931 | 0.870 | |
| Tax digitalization (X4) | 0.904 | 0.914 | 0.934 | 0.779 | |

Source: Research data

Table 2 shows that the combined reliability value of all constructs of the variables is above 0.7, indicating that all constructs of the estimated model meet the criteria of discriminant validity. In addition, all AVE value > 0,50 and all Cronbach's alpha values (α) > 0.70 so all variables are considered reliable.

Table 3. R-Square Value

| | R Square | R Square Adjusted |
|-------------------------|----------|-------------------|
| Taxpayer Compliance (Y) | 0.743 | 0.737 |

Source: Research data

Inner model or structural model testing is carried out to see the relationship between constructs, significance values and R-square from the research model resulting from the R-square estimation obtained through the following calculations:

$$GoF = \sqrt{AVE \times R^2}$$

$$GoF = \sqrt{0,744 \times 0,743}$$

$$GoF = 0,743$$

Information :

$$AVE = (0.779 + 0.627 + 0.784 + 0.870 + 0.659)/5 = 0,744$$

$$R \text{ square} = 0,743$$

These results show that 74.3% of the taxpayer compliance variable can be influenced by the variables attitude towards behaviour, social norm, perceived behavioral control and tax digitalization.

Table 4. Hypothesis Test

| | Original Sample (O) | Sample Mean (M) | Standard Deviation (STDEV) | T Statistics (O/STDEV) | P Values |
|--|---------------------|-----------------|----------------------------|--------------------------|----------|
| Attitudes Towards Behaviour (X1) -> Taxpayer Compliance (Y) | 0.242 | 0.237 | 0.086 | 2.808 | 0.005 |
| Social Norm (X2) -> Taxpayer Compliance (Y) | 0.327 | 0.338 | 0.095 | 3.461 | 0.001 |
| Perceived Behavioral Control (X3) -> Taxpayer Compliance (Y) | 0.127 | 0.116 | 0.080 | 1.588 | 0.113 |
| Tax Digitalization (X4) -> Taxpayer Compliance (Y) | 0.266 | 0.269 | 0.094 | 2.838 | 0.005 |

Source: Research data

H1: Attitudes towards behavior have a positive effect on taxpayer compliance

Table 4 shows that the influence X1 on Y is significant with a p-value < 0.05, namely 0.005. The original sample estimate value is positive, namely 0.242, which indicates that the direction of influence of X1 on Y is positive. Thus, H1 in this study is accepted.

H2: Social norms have a positive effect on taxpayer compliance

Table 4 shows that the influence of X2 on Y is significant with a p-value < 0.05, namely 0.001. The original sample estimate value is positive, namely 0.327, which indicates that the direction of the influence of X2 on Y is positive. Thus, H2 in this study is accepted.

H3: Perceived behavioral control have a positive effect on taxpayer compliance.

Table 4 shows that the influence of X3 on Y is not significant with a p-value > 0.05, namely 0.113. The original sample estimate value is positive, namely 0.127, which indicates that the direction of influence of X3 on Y is positive. Thus, H3 in this study is rejected.

H4: Tax digitalization have a positive effect on taxpayer compliance.

Table 4 also shows that the influence of X4 on Y is significant with a p-value < 0.05, namely 0.005. The original sample estimate value is positive, namely 0.266, which indicates that the direction of influence of X4 on Y is positive. Thus hypothesis 4 in this study is accepted.

The first hypothesis of this study postulates that behavioral attitude positively affects taxpayer, the results of which show that H1 is accepted. The results of this study support previous studies that a good understanding of taxation encourages taxpayers to fulfill their obligations, which increases tax compliance (Rokhimakhumullah, 2021) with convenience being one of the criteria for deciding the benefits of a taxpayer (Diah Purwani Susanti et al., 2023).

Others the hypothesis states that social norms have a positive effect on taxpayer compliance, this is consistent with research (Y. N. Putri, 2021) that descriptive norms and subjective norms have a positive effect on taxpayer compliance. Social environments such as partners, family, friends, workplace and organization significantly influence the decision making of taxpayers (Primasari & Mutmainah, 2022). This may be due the eastern culture of Indonesian society, which is usually influenced by the social pressures of the the surrounding environment.

However, unlike the two previous hypothesis, the research result show that perceived behavioral control does not affect the fulfillment of the taxpayer's obligations. This differs from the results of a study by (Karolina & Noviari, 2019) that perceived behavioral control has a positive effect on tax liability. However, the results of this study are consistent with a study (Kemalaningrum & Octaviani, 2020) that found that behavioral control did not affect taxpayers.

The fourth hypothesis shows that H4 is accepted, which indicates that digitalization has a significant impact on taxpayers. This is consistent with the result of previous studies that showed that digital tax applications had a positive impact on taxpayer compliance (Wulandari, 2021). The simultaneous digitization of taxes and awareness of taxpayers significantly affects taxpayer in reporting KPP Pratama Kota Solok (Pratiwi & Sofya, 2023).

Although the results of this survey show that digitalization of taxes affects compliance, the majority of taxpayers responded that they decided to continue visiting KPP even though they knew that online reporting services could be done without coming to the tax office, so this study can also be explained, according to which the concept of digitalization of taxes has not yet reached the desired level of DJP in the culture and mindset of Indonesian taxpayers.

CONCLUSION

The results of this study show that three of the four research variables used have a significant effect on taxpayers compliance. External factors, such as society and the surrounding environment, influence the decision of taxpayers in fulfilling their tax obligations, including SPT reporting. At the same time, the perception of taxation and the belief in its convenience and usefulness also significantly affect the taxpayers compliance.

Thus study has several limitations, including the sample used, which is very small category compared to the entire population of Indonesia taxpayers, although the sample size reached the required maximum limit. It is hoped that future studies can use larger sample size so that it can provide more accurate results that reflect Indonesia taxpayers.

The purpose of this study is to provide an overview, reflection or solution to reduce the gap between the current tax condition and the expected ideal state. Considering the vast territory of Indonesia and the diverse backgrounds of Indonesian taxpayers, understanding of the concept of digitalization is not evenly distributed, so a tax education strategy is needed by the DJP that can accommodate various tax education needs based on the situation and conditions of taxpayers.

DJP should further increase external cooperation and coordination regarding tax awareness considering that one of the factors that directly influences decisions regarding taxpayer actions is social pressure, especially the surrounding environment. This recommendation hopefully can contribute to the implementation of various tax education eregulations, digital tax services, digitalization of taxes, which is has been found to have a significant impact on compliance, is expected to increase taxpayer compliance.

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