

The effect of tax knowledge, taxpayer awareness, and the application of e-filing on individual taxpayer compliance

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Abstract

This study aims to analyze the effect of tax knowledge, taxpayer awareness and the application of e-filing on individual taxpayer compliance in Balikpapan City. This research is a quantitative research. Data sources are obtained from primary and secondary data by distributing questionnaires and obtaining the number of registered taxpayers. Sampling is carried out by purposive sampling method. The number of samples was determined as many as 100 taxpayers. The data analysis technique used in this study is Statistical Product and Service Solution (SPSS). Based on the results of the analysis conducted, it was concluded that the variables of tax knowledge, taxpayer awareness and the application of e-filing have a significant effect on individual taxpayer compliance variables.

Key words: Taxation knowledge; taxpayer awareness; implementation of e-filing; individual taxpayer compliance

INTRODUCTION

Taxes are one of the sources of income for Indonesia. Tax is an obligation for taxpayers and tax collection may be forced. An individual taxpayer is any person who engages in taxation activities including paying taxes, withholding taxes and collecting taxes. Individual taxpayers calculate, and report their own taxes owed, because Indonesia adheres to a self-assessment system which means giving authority to taxpayers to determine for themselves the amount of tax owed each year in accordance with applicable laws and regulations.

Some companies and government agencies in Balikpapan have generally withheld their income tax and provided proof of withholding to employees because the company authorizes its employees to report taxes that have been withheld. However, there are still many employees who do not report their taxes because these employees do not understand taxation, employees are less aware that every taxpayer must report taxes owed and there are still employees who do not understand the procedures for submitting taxes using e-filing Moreover, there are still civil servants who have not reported their taxes owed. According to (Lado and Budiantara, 2018), civil servants are government representatives who are expected to be role models for the community, exemplary parameters and real examples in carrying out obligations as Indonesian citizens.

Table 1.
Tax data

| Year | WPOP registered | | WPOP reporting taxes | | WPOPs that have not filed taxes | |
|------|-------------------------------|------------------------|-------------------------------|------------------------|---------------------------------|------------------------|
| | Number of WPOP civil servants | Number of WPOP Non PNS | Number of WPOP civil servants | Number of WPOP Non PNS | Number of WPOP civil servants | Number of WPOP Non PNS |
| 2019 | 7.328 | 119.373 | 2.991 | 29.768 | 4.337 | 89.605 |
| 2020 | 7.359 | 135.933 | 3.061 | 32.463 | 4.298 | 103.470 |
| 2021 | 7.460 | 145.456 | 2.904 | 34.504 | 4.556 | 110.952 |

Based on the sources in table 1, it can be seen that the compliance rate of individual taxpayers in KPP Pratama Balikpapan Timur the percentage of taxpayer compliance with civil servants and non-civil servants is not up to 50%. In 2021, the WPOP compliance rate of civil servants was 38.92%. If individual civil servant taxpayers who are government employees are expected to be a benchmark in carrying out obligations as citizens, especially in the field of taxation, but in reality there are still many who do not comply and in non-civil servant individual taxpayers the percentage of taxpayer compliance only amounts to 23.72%. Therefore, researchers chose attribution theory as the grand theory in this study. In accordance with attribution theory which states that individuals observe a person's behavior, they try to determine whether the behavior arises internally and externally. Behavior caused internally is behavior that is believed to be under the individual's own personal control, while behavior caused by external behavior is behavior influenced from outside, meaning that the individual will be forced to behave because of the situation or environment.

Taxation knowledge is very important for taxpayers because without taxation knowledge it will make it difficult for taxpayers to carry out their tax obligations. According to Mardiasmo(2016), states that taxation knowledge is the taxpayer's proficiency regarding tax regulations about the tax rate they will pay under the law and the tax benefits that will be useful to the taxpayer. In addition to knowledge, taxpayer awareness can also affect the level of taxpayer compliance.

Taxpayer awareness is something that taxpayers should do. This is because if the taxpayer does not have the awareness to pay taxes, the taxpayer will not deposit his taxes to the state and the taxpayer will be penalized. In an effort to improve taxpayer compliance, there are other factors besides taxpayer knowledge and taxpayer awareness. Such a factor is the application of e-filing.

E-filing is an application created to make it easier for taxpayers to fill out tax returns electronically. A Tax Return (SPT) is a letter used to report calculations, tax payments, and obligations in accordance with the provisions of tax laws and regulations. E-Filing can minimize cost and time because it can be done anywhere and anytime using an internet-connected computer.

Literature Review

Attribution Theory

According to Robbin quoted by Purnamasari (2018) Stated attribution theories are those individuals who observe a person's behavior, they try to determine whether it is generated internally or externally. According to Robinns quoted by (Prasetyana & Febriani, 2022) Internal and external determination depends on three factors:

Specificity is that a person will perceive the behavior of other individuals differently in different situations. If a person's behavior is taken for granted, it will be judged as internal attribution. Conversely, if the behavior is considered something extraordinary then other individuals who act as observers will provide external attribution.

Consensus, means that all individuals have the same view in response to someone's behavior in the same situation. If the consensus is high, then include internal attribution. Conversely, if consensus is low then external attribution is included.

Consistency, is if a person judges the behaviors of others with the same response over time. The more consistent the behavior, the more people will associate it with internal causes.

Taxation

According to Rochmat Soemirto(2017), taxes are people's contributions to the state treasury sourced from laws (which can be enforced) by not getting reciprocal services (counterperformance) that are directly seen to pay for general expenses.

Tax Collection System

The tax collection system is a mechanism used to calculate the amount of tax that must be paid by taxpayers to the state. According to Siti Resmi(2017), in the tax collection system known several collection systems, namely: Official Assessment System, Self Assessment System and With Holding System

e-System Taxation

E-System Taxation is the modernization of taxation by using information technology that aims to make it easier for taxpayers to fulfill their tax obligations. In Tangkuman research(2015) stated that in carrying out its duties and responsibilities, the Ministry of Finance through the Directorate General of Taxes conducts and provides online services to taxpayers regarding administrative governance and tax payments, both in personal and corporate forms using electronic technology and the global internet.

Knowledge of Taxation

According to Banu(2016), Taxation knowledge is the taxpayer's interpretation of the correct tax laws, statutes and procedures. Thus, taxation knowledge can minimize the existence of Tax Evasion. According to Febriani and Kusmuriyanto(2015), taxation knowledge is the level of taxpayer knowledge about the tax benefits paid by the taxpayer to the state treasury.

From the explanation of the theory above, it can be concluded that taxation knowledge is the level of taxpayer knowledge about tax regulations, procedures in taxation and the benefits obtained from paying taxes.

Taxpayer Awareness

According to Ghailina (2018), Taxpayer awareness is if the taxpayer knows, understands, and implements tax provisions correctly and without coercion. According to Wilda (2015), taxpayer awareness can be seen through, taxpayers understand or try to understand all provisions in tax laws and regulations, can fill out tax forms correctly and completely and pay taxes appropriately and can pay taxes voluntarily.

Application of e-Filing

E-Filing is a program that is carried out by Online, which aims to make it easier for taxpayers to report and pay their taxes in the hope of improving individual taxpayer compliance. E-filing can be accessed anytime and anywhere, so that the submission of tax returns through e-filing can be done at any time. In addition to making it easier for taxpayers, this program can also facilitate tax authorities in terms of database management, because the storage of taxpayer documents has been carried out computerized.

Taxpayer Compliance

According to Ilhamsyah (2017), Taxpayer Compliance, namely Taxpayers who have carried out their tax obligations and carried out tax rights properly and correctly in accordance with the regulations of the Tax Law means the condition of taxpayers who carry out their rights and obligations in a disciplined manner, in accordance with applicable laws and procedures in taxation and do not deviate from tax provisions.

METHOD

This quantitative research was conducted in Balikpapan City using primary data sources in the form of questionnaires distributed to a sample of respondents with the criteria of individual taxpayers registered at KPP Pratama Balikpapan Timur. The determination of the number of samples in this study is based on information on the WPOP population of civil servants and non-civil servants registered in 2021 as many as 152,916 and using the slovin formula, 100 respondents were obtained for data collection, namely 50 civil servants and 50 non-civil servants. The questionnaire distributed was measured using an ordinal scale of 1-10 i.e. 1 is a strongly disagree score and 10 is a score for strongly agree. Each variable has the following indicators:

Table 2.
Variables and Indicators

| Variable | Indicator |
|------------------------------|--|
| WPOP compliance (Y) | Fulfill tax obligations in accordance with applicable regulations. Pay their taxes on time Taxpayers can find out the due date of payment of taxes owed. |
| Taxation Knowledge (X1) | Know the provisions relating to applicable tax obligations Know all regulations regarding reporting deadlines. Knowing the NPWP serves as a taxpayer identity and every taxpayer must have it. |
| Taxpayer Awareness (X2) | Awareness of taxpayers to fulfill their rights and obligations as taxpayers. Awareness of taxpayers to pay taxes. Self-encouragement to pay taxes voluntarily . |
| Application of e-Filing (X3) | Submission of tax returns can be done safely, quickly, and anytime when free time. Calculations can be done quickly and taxpayers do not need to recalculate because it is computerized. The data submitted by taxpayers is complete and safe because the system automatically validates the filling of tax returns. |

RESULTS AND DISCUSSION

Descriptive Analysis

Table 3.
Descriptive Analysis on Civil Servants

| | N | Minimum Statistic | Maximum Statistic | Mean | Std. Deviation |
|----------------------|----|-------------------|-------------------|-------|----------------|
| Taxation Knowledge | 50 | 28.00 | 44.00 | 37.04 | 4.337 |
| Taxpayer Awareness | 50 | 25.00 | 45.00 | 38.12 | 3.526 |
| Application e-filing | 50 | 25.00 | 44.00 | 37.82 | 3.503 |
| Taxpayer Compliance | 50 | 25.00 | 44.00 | 36.72 | 3.954 |

Data respondents in this study who met the criteria amounted to 50 respondents. From the results of data analysis, the minimum and maximum values obtained by taxpayer compliance variables are 25.00 and 44.00 while the average (mean) and the standard deviations were 36.72 and 3.954,

respectively. The variable of taxation knowledge, from the results of data analysis shows minimum and maximum values of 28.00 and 44.00 while the average (mean) and the standard deviations were 37.04 and 4.337, respectively. The variable of taxpayer awareness, obtained minimum and maximum values of 25.00 and 45.00 then averaged (mean) and the deviation standards are 38.12 and 3.526, respectively. Deployment variables e-filing The minimum and maximum scores are 25.00 and 44.00 while the average (mean) and standard deviations were 37.82 and 3.503, respectively.

Table 4.
Descriptive Analysis on Non-Civil Servants

| | N | Minimum Statistic | Maximum Statistic | Mean | Std. Deviation |
|----------------------|----|-------------------|-------------------|-------|----------------|
| Taxation Knowledge | 50 | 25.00 | 45.00 | 38.04 | 4.898 |
| Taxpayer Awareness | 50 | 29.00 | 45.00 | 38.52 | 3.807 |
| Application e-filing | 50 | 25.00 | 45.00 | 38.66 | 3.807 |
| Taxpayer Compliance | 50 | 26.00 | 44.00 | 37.94 | 4.568 |

In the data of non-civil servant respondents amounted to 50 respondents. From the results of data analysis, the minimum and maximum values obtained by the Taxpayer Compliance variable were 26.00 and 44.00 while the average (mean) and standard deviations were 37.94 and 4.568, respectively. In the Taxation Knowledge variable, the results of data analysis show minimum and maximum values of 25.00 and 45.00 while the average value (mean) and the standard deviations were 38.04 and 4.898, respectively. The variable of Taxpayer Awareness obtained minimum and maximum values of 29.00 and 45.00 then the average value (mean) and the standard deviations were 38.52 and 3.807, respectively. Deployment Variables e-filing The minimum and maximum values are 25.00 and 45.00 while the mean and standard deviations are 38.66 and 4.138.

Data Quality Analysis

Table 5.
Validity Test on Civil Servants

| X1 | X2 | X3 | And |
|------|------|------|------|
| .911 | .853 | .756 | .835 |
| .911 | .829 | .865 | .914 |
| .838 | .832 | .871 | .867 |
| .857 | .905 | .886 | .796 |
| .549 | .629 | .612 | .480 |

With a significant level and the number of respondents 50, the value of r table is 0.235 (df = n-2). If the value of the coefficient is positive and greater than the r of the table (0.235), then it can be said that the data is valid. In the table above seen the column of the Pearson Relation (PC) section there is no negative value and everything is greater than r table (0.235), so it can be seen that all these statements are valid.

Table 6.
Validity Test on Non-Civil Servants

| X1 | X2 | X3 | And |
|------|------|------|------|
| .831 | .888 | .835 | .870 |
| .795 | .869 | .834 | .833 |
| .919 | .871 | .866 | .896 |
| .903 | .826 | .900 | .761 |
| .521 | .507 | .445 | .525 |

In table 4.6 which has 50 non-civil servants. In the validity test results obtained the r value of the table is 0.235 (df = n-2). If the value of the coefficient is positive and greater than r of the table, then it can be said that the data is valid.

Table 7.
Reliability Test

| Variable | Cronbach's Alpha on civil servants | Cronbach's Alpha on Non-Civil Servants |
|------------------------------------|------------------------------------|--|
| Taxation Knowledge (X1) | .875 | .860 |
| Taxpayer Awareness (X2) | .858 | .854 |
| Application of e-filing (X3) | .837 | .820 |
| Individual Taxpayer Compliance (Y) | .837 | .829 |

Results on reliability tests on civil servants, Cronbach's alpha on Taxation Knowledge (X1) 0.875, Taxpayer Awareness (X2) 0.858, Application of e-filing (X3) 0.837, Individual Taxpayer Compliance (Y) 0.837 and greater than 0.60. In Non-Civil Servants, the value on the variables Tax Knowledge (X1) 0.860, Taxpayer Awareness (X2) 0.854, Application of e-filing (X3) 0.820, Taxpayer Compliance (Y) 0.829. According to Irwan Gani, if the value of Cronbach's alphas is greater than r table and greater than 0.6, then the variable is declared reliable.

Classical Assumption Test

Table 8.
Normality Test on Civil Servants and Non-PNS

| | Asymp. Sig. (2-tailed) On civil servants | Asymp. Sig. (2-tailed) On Non-Civil Servants |
|-------------------------|--|--|
| Unstandardized Residual | .098c | .200c |

The results of the normality test can be seen in the Kolmogorov-Smirnov Test by looking at the asymp value. Sig. The results of data normality testing on SPSS can be seen as shown in table 4.15. Based on the calculation results shown in table 4.15 it can be seen that the value of Asymp.Sig. (2-tailed) in PNS produces a value of 0.098 greater than 0.05 and in Non-PNS produces a value of 0.200 so that from the results of the calculation of the data above it can be concluded that the residual data has met the assumption of normal distribution.

Uji Multikolinearitas

Table 9.
Multicollinearity Test on Civil Servants and Non-Civil Servants

| | On civil servants | | On Non-Civil Servants | |
|----------------------|-------------------|--------|-----------------------|--------|
| | Tolerance | BRIGHT | Tolerance | BRIGHT |
| Taxation Knowledge | .593 | 1.687 | .674 | 1.484 |
| Taxpayer Awareness | .669 | 1.494 | .769 | 1.301 |
| Application e-filing | .772 | 1.295 | .727 | 1.375 |

In the multicollinearity test, results can be seen in the Tolerance column, all variables are >0.10 and in the VIF column, all variables have a value of <10 . The test results on civil servants of each variable have Tolerance and VIF values, namely Taxation Knowledge (X1) 0.593 and 1.687, Taxpayer Awareness (X2) 0.669 and 1.494, Application of e-filing (X3) 0.772 and 1.295. The test results on Non-Civil Servants are Taxation Knowledge (X1) 0.674 and 1.484, Taxpayer Awareness (X2) 0.769 and 1.301, Application of e-filing (X3) 0.727 and 1.375.

Heteroscedasticity Test

Table 10.
Heteroscedasticity Test on PNS and Non PNS

| | Sig. On civil servants | Sig. On Non-Civil Servants |
|-------------------------|------------------------|----------------------------|
| Taxation Knowledge | .089 | .109 |
| Taxpayer Awareness | .145 | .934 |
| Application of e-filing | .498 | .496 |

In PNS the variable of Tax Knowledge (X1) has a significance value of 0.089, the variable of Taxpayer Awareness (X2) has a significance value of 0.145, the variable of Application of e-filing (X3) has a significance value of 0.498 and in Non-PNS the variable of Tax Knowledge (X1) has a

significance value of 0.109, the variable of Taxpayer Awareness (X2) has a significance value of 0.934 and in the variable Application of e-filing (X3) the value of significance is 0.496)

Based on the results of the data above, it can be concluded that the correlation between the variables of Tax Knowledge (X1), Taxpayer Awareness (X2), and the Application of e-filing (X3) with unstandardized residuals has a significance value of more than 0.05.

Test Coefficient of Determination (R^2)

Table 11.

Coefficient of Determination Test (R^2) on PNS and Non PNS

| Adjusted R Squar On civil servants | Adjusted R Square On Non-Civil Servants |
|------------------------------------|---|
| .618 | .405 |

In table 11 it can be seen that the value of R Square in PNS is 0.618 which means that independent variables X1, X2, X3 can explain variable Y by 61.8% and in Non PNS by 0.405 then independent variables X1, X2, X3 can interpret variable Y by 40.5%. According to Irwan Gani, if the coefficient of determination obtained from this type of data has been above 20%, then the results of the study are feasible enough to be used as an analysis or estimation tool.

Test F

Table 12.

F Test on PNS and Non PNS

| | Df | PNS | | Non-PNS | |
|------------|----|--------|-------|---------|-------|
| | | F | Say. | F | Say. |
| Regression | 3 | 27.400 | .000b | 12.100 | .000b |
| Residual | 46 | | | | |
| Total | 49 | | | | |

The results in table 12 show that the results obtained by F calculated results in PNS of 27,400 with a significance of 0.000 with an error rate of 5% and in Non-PNS of 12,100 with a significance of 0.000 with an error rate of 5% then df 1 (number of variables-1) = 3 and df 2(n-k-1) or (50-3-1) = 46) results obtained (3; 46). The result obtained for F table on PNS is 2.81, then F count is greater than F table (27.400 > 2.81) and significance is less than 0.05 (0.00<0.05) and on Non PNS F table is 2.81, then F count is greater than F table (12.100 > 2.81) and significance less than 0.05 (0.00<0.05). So it can be concluded based on the statement above that Tax Knowledge, Taxpayer Awareness and the Application of e-filing together have a positive and significant influence on Individual Taxpayer Compliance.

Test t

Tebel 13.

T test on civil servants and non-civil servants

| | PNS | | Non-PNS | |
|----------------------|-------|------|---------|------|
| | t | Say. | t | Say. |
| Taxation Knowledge | 4.387 | .000 | 2.216 | .032 |
| Taxpayer Awareness | 2.249 | .029 | 2.157 | .036 |
| Application e-filing | 2.203 | .033 | 2.088 | .042 |

Based on table 13, in PNS obtained t calculate variable X1 of 4.387 with t table of 2.012, then t count 4.387> t table 2.012 with significance level 0.000 < 0.05 and in Non PNS t calculate of 2.216 with t table of 2.012, if t count 2.216 > 2.012 with significance level 0.032 < 0.05 then it can be concluded that the variable Tax Knowledge (X1) has an effect and significant effect on Taxpayer Compliance (Y).

The results of the t test contained in table 4.13, the value of t calculate the variable X2 in PNS is 2.249 with t table of 2.012, so t count 2.249 > t table 2.012 with a significance level of 0.029 < 0.05 and in Non-PNS it is known that the result of t count is 2.157 with t table of 2.012, so t count 2.157 > t table 2.012 with a significance level of 0.036 < 0.05, It can be concluded that Taxpayer Awareness (X2) has an effect and is significant on Individual Taxpayer Compliance (Y).

Based on the calculation results of the application of e-filing to civil servants, obtained the value of t calculate variable X3 of 2.203 with t table of 2.012, then t count 2.203 < t table 2.012 with a

significance level of $0.033 > 0.05$ and in Non PNS obtained the value of t calculate variable X3 of 2.088 with t table of 2.012. So t calculate $2.088 < t \text{ table } 2.012$ with a significance level of $0.042 > 0.05$ so that it can be concluded that the variable Application of e-filing (X3) has an effect and is significant on Individual Taxpayer Compliance (Y).

Analysis Regresi Linear Berganda

Table 14.
Multiple Linear Regression Analysis in Civil Servants and Non-PNS

| | Civil servants | Non-PNS |
|-------------------------|------------------------|------------------------|
| | Regression Coefficient | Regression Coefficient |
| (Constant) | 5.802 | 8.426 |
| Taxation Knowledge | .446 | .269 |
| Taxpayer Awareness | .196 | .229 |
| Application of e-filing | .220 | .293 |

From table 14 constant data on civil servants is 5.802, the regression coefficient of the Taxation Knowledge variable is 0.446, the regression coefficient of the Taxpayer Awareness variable is 0.196, and the regression coefficient of the e-filing application variable is 0.220. Based on the results and explanation above, the following equation is obtained:

$$Y = 5.802 + 0.446 X_1 + 0.196 X_2 + 0.220 X_3$$

The results of the data on the Non-PNS constant were 8.426, the regression coefficient of the Taxation Knowledge variable was 0.269, the regression coefficient of the Taxpayer Awareness variable was 0.229, and the regression coefficient of the e-filing application variable was 0.293. Based on the results and explanation above, the following equation is obtained:

$$Y = 8.426 + 0.269 X_1 + 0.229 X_2 + 0.293 X_3$$

The Effect of Tax Knowledge on Taxpayer Compliance with Civil Servants

These results are in line with attribution theory, which is an internal factor if attribution theory if it is related to taxpayer knowledge about tax regulations will also affect taxpayer compliance. The more you understand taxation, the better your understanding of the benefits (Fella > Purih, 2023). Taxation knowledge is the ability of a taxpayer to know tax regulations both regarding tax rates and benefits that will be useful for taxpayers. With the knowledge of taxation will help improve taxpayer compliance. Thus the results of this study which are supported by theoretical foundations and previous research so that it can be concluded on the hypothesis of this study (H1) can be accepted with taxation knowledge having a significant positive effect on individual taxpayer compliance.

The Effect of Tax Knowledge on Taxpayer Compliance with Non-Civil Servants

Based on the results of the study, the findings of this research are in line with the concept of attribution theory on internal factors where these factors are related to the influence on oneself to study matters related to taxation. Taxpayers who are aware of taxation knowledge will then increase the amount of individual taxpayer compliance. According to Banu (2016), taxation knowledge is the interpretation of taxpayers related to laws, laws and tax procedures that are good and correct. If the taxpayer applies to have knowledge about taxation, the taxpayer will understand about taxation and the procedures for reporting taxes payable so that it can affect the compliance of individual taxpayers. Thus the results of this study are supported by theoretical foundations and previous research so that it can be concluded that the hypothesis of this study (H1) can be accepted with taxation knowledge has a significant positive effect on individual taxpayer compliance.

The Effect of Taxpayer Awareness on Individual Taxpayer Compliance with Civil Servants

Taxpayer awareness is one of the events where taxpayers can understand, know, know, and comply with all applicable tax requirements and have the will and ability of themselves to comply with their obligations in the field of taxation (Lestari & Falah, 2023). The relationship of this research with attribution theory is that a person's behavior in determining whether or not to comply in fulfilling their tax obligations is influenced by internal factors. Based on the results of this study and supported by previous research and theoretical foundations, it can be concluded that this research hypothesis (H2)

can be accepted with Taxpayer Awareness can have a positive effect on Individual Taxpayer Compliance.

The Effect of Taxpayer Awareness on Individual Taxpayer Compliance with Non-Civil Servants

Based on the results of this study, it is in line with attribution theory, which is an internal factor in which the factor is in the form of an internal impulse to behave obediently to report taxes owed, because the awareness to pay taxes arises from oneself without coercion from any party. According to Ummah (2015) Taxpayer awareness is a condition regarding the understanding of taxation without coercion from other parties. Based on the results of this study and supported by previous research and theoretical foundations, it can be concluded that this research hypothesis (H2) can be accepted with Taxpayer Awareness can have a positive effect on Individual Taxpayer Compliance.

4.10.5 Effect of the Application of e-filing on Individual Taxpayer Compliance with Civil Servants

E-Filing is a system or process for submitting tax returns digitally and real time with an internet connection on the website of the Directorate General of Taxes, and can be used by taxpayers. With the e-filing, it is expected to facilitate and shorten the time for taxpayers to submit tax returns, because they do not have to come to the KPP (Hexameralda, 2022). This is included in external factors in attribution theory. External factors are factors that come from outside the individual. So that the results of research on civil servants supported by theoretical foundations and previous research can be concluded on this research hypothesis (H3) can be accepted by application e-filing can have a significant positive effect on individual taxpayer compliance.

Effect of the Application of e-filing on Individual Taxpayer Compliance with Non-Civil Servants

Based on the results of the research conducted, this is in line with the concept of attribution theory, namely external factors where these factors are facilities from DGT to educate taxpayers in submitting taxes owed. e-Filing is a way of submitting Notification Letters (SPT) which is done online and realtime through the DGT website. The implementation of e-filing aims to provide facilities for reporting tax returns electronically via the internet to taxpayers so that taxpayers can more easily report their taxes owed. The application of e-filing for individual taxpayers is considered to have an influence on taxpayer compliance if taxpayers can use e-filing as a tool that assists in the submission of taxes owed. Based on the results of research on non-civil servants supported by theoretical foundations and previous research, it can be concluded that this research hypothesis (H3) can be accepted by the application of e-filing can have a significant positive effect on individual taxpayer compliance.

CONCLUSION

Taxation Knowledge has a significant positive effect on the Compulsory Compliance of Private Persons in Balikpapan City. Because taxation knowledge can help taxpayers to understand taxation in accordance with applicable tax regulations.

Taxpayer Awareness has a significant positive effect on individual Taxpayer Compliance in Balikpapan City. Because with the awareness of the taxpayer, the taxpayer will comply with tax provisions, because if the taxpayer is late in submitting the tax owed, it will be penalized. This can harm taxpayers if taxpayers do not carry out their tax obligations.

The implementation of e-filing has a significant positive impact on Individual Taxpayer Compliance in Balikpapan City. Because e-filing can make it easier for taxpayers because taxpayers do not have to come to the KPP to submit their outstanding taxes. With e-filing, taxpayers can report their taxes payable more flexibly and more efficiently for taxpayers.

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