
THE INFLUENCE OF THE DIGITAL-BASED TAX ADMINISTRATION SYSTEM ON TAXPAYER COMPLIANCE IN THE PANDEMIC

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ABSTRACT

The largest and most influential source of revenue for the state is taxes. This article explains the effects of the digitalized tax administration system during the pandemic and the incentives provided by the government on taxpayer compliance. The study was conducted in the districts/cities located in Tulungagung, with a total of 55 observations obtained in this study. The data taken is after the year 2020, this due to the pandemic is bloomed in 2020. The data used in this research is quantitative data. This study uses primary data by questionnaires. Taxpayer Compliance is the dependent variable; Digital-based Tax Administration System is the independent variable. When viewed from the statistical test, partially the tax digitization system has a positive effect on taxpayer compliance carried out by individual taxpayers. Meanwhile, the statistical test simultaneously shows results that can be stated that the dependent variable has a significant effect on the independent variable. The tax administration digitization system has a positive effect on taxpayer compliance with individual taxpayers with incentives and changes in rates during the pandemic contained in the act. Tax harmonization, or (UU HPP).

Keywords: Digitalization, Obtained; Tax; Pandemic

INTRODUCTION

The largest and most influential revenue for the state is taxes (Paramadi, 2011). From this tax levy, it will be allocated by the state to finance all forms of state needs, for example in providing funds for national development and state expenditures, so that the state is still able to move the wheels of government, which is mostly and sourced from tax revenues. Therefore, tax revenues are expected to continue to increase every year.

The occurrence of the pandemic has forced all people to reduce social mobility, one of which is by carrying out activities online. In addition, the use of technology is also important because it is to simplify work and shorten time. As well as, in the field of taxation in reporting tax returns, tax payments and administration in taxation. With the advancement of technology, economic activities can still run even though they are not as effective as usual. (Paramadi, 2011).

During the COVID-19 pandemic, the Directorate General of Taxes urged all taxpayers to fulfill their obligations to submit and pay online because all KPP in Indonesia have been temporarily closed to prevent the spread of the corona virus. Manage reports and payments through www.tax.go.id or tax partner tax application service providers such as Online Tax. To facilitate tax compliance during this tax period, tax administration can be done online through Online Tax. Plus, you can still use e-invoices to generate tax invoices for head office business transactions and calculate employee salaries on Online Tax. This study aims to test whether online tax services can affect taxpayer compliance.

In previous research conducted by Ryan Agatha Nanda Widiiswa (2021), it was known that the impact of the Covid-19 pandemic on tax activities was a decrease in tax services because during the pandemic economic activities were hampered, then related to taxpayer compliance there was the most decrease in taxpayers in relation to individual taxpayers. While the research conducted by Suwardi (2020) with the title "The Effect of Using e-forms on Increasing Taxpayer Compliance" which concludes from the results of the study that the variable use of e-forms has a significant effect on taxpayer compliance, including other conveniences when using e-forms. e-form which is the reason for taxpayer compliance. (Ekinanda et al., 2021).

In a previous study conducted by Syanti Dewi (2020) regarding the effect of tax incentives, tax rates, tax sanctions and tax services on taxpayer compliance during the Covid-19 pandemic,

namely with tax incentives, people's purchasing power also decreases, because the income of citizens also reduced, there is also a lot of unemployment due to layoffs and a reduction in employees working from home. While the research conducted by Venichia (2020) entitled "The Effect of Tax Socialization, Taxpayer Awareness, and Tax Sanctions on Taxpayer Compliance" it is known that the holding of socialization carried out by the Directorate General of Taxes has a positive effect on individual taxpayer compliance. The reason is that it can make it easier for taxpayers not only to know information about taxation but also to provide knowledge, especially taxpayers who are newly registered as taxpayers, where things like this are considered beneficial between taxpayers and the company / institution concerned. Because the company where you work does not need to tell one by one what taxpayers should do, especially newly registered taxpayers. (Nugroho & Kurnia, 2020).

From previous studies, it is explained the systematics of tax payments during the pandemic and the influence of tax incentives on taxpayer compliance in carrying out tax activities. However, no one has yet examined how the influence of tax digitization with the existence of incentives during the pandemic. Referring to the previous researcher with the title "Behavior of Individual Taxpayers in the Use of e-Filing Information Systems: A Phenomenological Approach" it was noted that the lack of use of e-filing information systems was due to business factors and lack of mandatory understanding related to the use of e-filings, besides that internet connections also affected the low use of e-filing systems. (Setiawan et al., 2017) However, it is not yet known exactly how taxpayers comply with incentives and updates to taxable income rates in the Tax harmonization law (UU HPP) obtained against compliance with paying taxes during the pandemic. So we are interested in researching how the effect of the administrative system in digitizing taxation during the pandemic and the incentives given by the government on taxpayer compliance with the title "The Effect of Digital-Based Tax Administration Systems on Taxpayer Compliance During the Pandemic". (Chandra & Sandra, 2020).

LITERATURE REVIEW

In the KUP Law No. 6 of 1983 Article 1, it is explained that Taxes are mandatory contributions to the state owed by individuals or entities that are coercive under the Law, by not getting compensation directly and are used for state purposes for the greatest prosperity of the people. From the state's point of view, Taxes are the most crucial source of revenue that will finance state households. State income sourced from the collection of taxes and proceeds of natural wealth is the most important source in financing state interests which include public services, social protection, health, education, agriculture and so on. Meanwhile, taxpayers are individuals or entities that include taxpayers, tax with holders, and tax collectors, and have tax rights and obligations in accordance with the provisions of tax laws and regulations. (Wulandari, 2021)

Taxes as one of the sources of state revenue in the context of fiscal development have a fairly important function and role in a country. (Dewi, 2014) The function of taxes is the function of revenue, the function of regulating, the function of democracy, the function of distribution. According to (Chandra & Sandra, 2020) The tax rate is a percentage used to calculate the taxes owed that the taxpayer is obliged to pay to the state. There are 4 kinds of tax rates (Mardiasmo, 2016:11):

1. Fixed rate; The rate imposed will always be fixed or the same in accordance with the regulations that apply to the entire amount subject to tax so that the amount of tax owed will be fixed or the same.
2. Proportional rates
A rate that has a fixed percentage of the size of the amount subject to taxation.
 - a. Progressive tariffs (Table 1)
 - b. Degressive Rates

- c. The tax rate whose percentage is lower if the basis for the imposition of tax increases. So that the taxes owed will continue to change according to changes in the rate and the basis for the imposition of taxes

Example: Tax payable of IDR 200,000,000 has a smaller percentage rate than tax payable of IDR 100,000,000. With a digital-based tax administration system, it can change the fundamentals of the taxpayer compliance process (WP) more efficiently. Thus, digitalization needs to be developed optimally so that the online tax system can run well. (Setiawan et al., 2017)

Table 1. Tax Rate

Layers of Taxable Income	Tax Rate
0- Rp 50.000.000	5%
>Rp 50.000.000 – Rp 250.000.000	15%
>Rp 250.000.000 – Rp 500.000.000	25%
>Rp 500.000.000	30%

Administration according to Rahayu (2017:91) is a dynamically and continuously moving process that is carried out to achieve goals by using human resources that work together harmoniously to achieve goals based on clear rules. Rahayu (2017:91) said that tax administration is a process that is carried out dynamically and continuously in tax collection activities by involving the cooperation of available human resources, both fiscus and taxpayers. Tax administration plays an important role in the taxation system in a country. A country can successfully achieve the expected goals in generating optimal tax revenues because its tax administration is able to effectively implement the taxation system in a selected country.

Some of the digitization services provided by the Directorate General of Taxes that have the aim of making it easier for taxpayers to carry out their tax activities are as follows:

1. E-filing

E-filing is a way of submitting a Notification Letter (SPT) electronically which is carried out online and in real time via the internet on the website of the Directorate General of Taxes (<http://www.tax.go.id>) or Electronic Tax Return Service Provider or Application Service Provider (ASP). By using e-filing there are several advantages and conveniences that benefit taxpayers including the following: Time savings, taxpayers easily report tax returns whenever anywhere, for example in their work room using a computer that does not need to bother to come to the tax office and then queue up; Go green, it is profitable because it can save the use of paper; Reporting of tax returns is timelier; SPT reporting becomes efficient but still secure, this is because the data is stored in an encrypted electronic form; Can minimize errors in filling out the tax return. (Princess, 2019).

2. E-billing

E-billing is a method of paying taxes using electronic sophistication with a Billing code. Billing Code as it is known is an identification code issued on the billing system where a type of payment or tax deposit that is anti-tax made by the taxpayer. By making tax payments online, there are many advantages obtained by taxpayers including faster, easier, more accurate.

3. E-invoice

E-invoice (electronic tax invoice) is a tax invoice made using the mauoun application in an electronic system that is determined to be also provided by the Directorate General of Taxes. In accordance with the regulation of the director general of taxes number PER/41/PJ/2015 concerning the security of electronic transactions of online tax services. The implementation of e-invoices is intended to provide convenience, comfort, and security for Taxable Entrepreneurs in carrying out tax obligations, especially tax invoices. (Nugroho & Kurnia, 2020).

The implementation of e-invoice is carried out in stages starting from July 1, 2014, against certain PKPs. PKPs registered with the Tax Service Offices (KPP) of Java and Bali are required to use e-invoices in tax activities starting on July 1, 2015. Meanwhile, the implementation of e-invoice on a national scale simultaneously on July 1, 2016. Registered PKPs who are already required to use e-invoices, but do not use them legally are considered not to make tax invoices

so that they will be subject to tax sanctions in accordance with applicable regulations. (Directorate General of Taxes, Ministry of Finance. 2016). Some of the advantages when using e-invoices are as follows: Taxpayers don't have to come and ask to the tax service office anymore, but can get it online right away; Signatures can be used electronically; Tax e-invoices also make VAT period tax returns so that taxpayers no longer need to make them; Protected from unauthorized misuse of tax invoices, because the printout of the e-invoice is equipped with security in the form of a QR code.

METHODS

The research method used by the researcher is a quantitative research method, as it is known that the data analysis was carried out using SPSS Statistic for Windows, Version 23.0 (IBM SPSS Statistic for Windows, Version 23.0 Armonk, NY: IBM Corp). This research had two constructs, which were tax administration and digitalization. Each construct was measured using a questionnaire consisting of several statement items and each statement item used a 5-point Likert scale. Questionnaire respondents are requested to give their opinions on the indicators or questions listed in the questionnaire related to the variables tested. Respondents agreed with the statement based on the five-point Likert scale. (Dewi Syanti, Widyasari, 2020).

The description data was using Partial T, stimulation F and Coefficient of Determination Test. The t-test is used to partially test the relationship in order to measure the level of significance between the Digital-based Tax Administration System and Taxpayer Compliance. The F test is used to see the simultaneous effect of the Digital-based Tax Administration System variable on Taxpayer Compliance and the coefficient of determination (R²) shows how much the ability of the Digital-based Tax Administration System used in the regression model to explain the variability of Taxpayer Compliance.

The researcher's consideration is that in accordance with the HPP Law, which already has an income above RP 60 million per year and every individual or entity that already has the obligation to pay taxes is basically required to have an NPWP Then the researcher makes the object of research or population, namely taxpayers who worked as a civil servant who had a third echelon (III) structural position in Tulungagung Regency in 2018-2019. This is because the pandemic in Indonesia began in 2020 and since then many activities have finally turned online, where as a result of this it is known to make tax payments starting from 2020 until now as the focus of research whether during the pandemic the use of e-filing has increased, decreased or stabilized. With these various considerations, it is hoped that researchers can obtain the latest tax information or data with the research subjects on target.

In this study, researchers compressed the total population, namely all civil servants (PNS) with third echelon (III) positions registered in Tulungagung Regency as many as 311 people by calculating the sample size to be carried out using the Slovin technique. As for this study, the determination of samples with the Slovin formula because in sampling, the amount used in the study must be representative so that the results of the study can be integrated and the calculation does not require a table of the number of samples, which can be simplified with the Slovin formula. The Solving formula for determining the sample is as follows (equation 1):

$$n = \frac{N}{1+N \epsilon^2} \quad (1)$$

The description of the above formula is as follows:

n= sample size

N= population size

e= percent leeway of error accuracy in sampling where tolerable; e=0.2

In the solving formula there are the following conditions:

The value of e = 0.1 (10%) for a large population

The value of e = 0.2 (20%) for a small population

So the range of samples that can be taken from the Solving technique is between 10-20 % of the study population.

The total population in this study was 311 civil servants (PNS) with structural positions of echelon three (III), so that the percentage of allowance used was 20% and the calculation results could be rounded up to achieve adjustments. So, to find out the research sample, the following calculations:

$$n = \frac{311}{1 + (311 \times (0,2)^2)}$$

$$n = \frac{311}{13,44}$$

$n = 23,13$; adapted by researchers to be 100

Based on the above calculations using the solving formula, as many as 24 people, the sample of respondents in this study was adjusted to 100 people or about 32% of all civil servants registered at the Tulungagung Regency Personnel Agency, more precisely, those who have structural positions of echelon three (III). This is done for ease of processing data and for better test results. (Wulandari, 2021).

The sampling technique used in this research is random sampling. Random sampling is a random sampling. Everyone found by the researcher can be used as a sample if the person happens to be considered as the correct data source. With random sampling techniques, sampling is not determined in advance. Researchers collect data directly from the sample units found. (Sugiyono, 2012).

Digitizing tax administration such as e-filing, e-billing, and e-invoicing is certainly very easy for taxpayers for all activities or a series of tax obligations such as making reports or in payments. Therefore, researchers are interested in knowing how the response or behavior of the taxpayer in compliance meets tax obligations. So that the hypothesis in the study is.

H1: Digitalization of Tax Administration affects Taxpayer Compliance

In addition, in this study a thinking framework can be made as follows:



Figure 1. Thinking Framework
 Source: Author Analysis (2021)

RESULTS

Descriptive analysis is more related to the collection of data, as well as to describe the summary of research data such as data on the amount of data, minimum value, maximum value, mean, and standard deviation.

Descriptive Statistical Test Results

In the Digitization variable or The Tax Administration Digitization System, the results of the descriptive statistical test resulted in that the Digitization variable had a total sample (n) of 55. The smallest value of 21 and the highest value of 50 occur in individual taxpayers in general. The sample average is 42.98 and the standard deviation is 5.56274.

In the Taxpayer Compliance variable, the results of a descriptive statistical test show that the Taxpayer Compliance variable has a sample number (n) of 55. The smallest value of 22 and the highest value of 45 occur individual taxpayers in general. The sample average is 37.7273 and the standard deviation is 5.472

Table 2. Descriptive Statistical Results

	N	Minimum	Maximum	Mean	Std Deviation
Taxpayer Compliance	55	22,00	45,00	37,7273	5,47200
Digitization of Taxpayers	55	21,00	50,00	42,9818	5,5627
Valid N	55				

Source: Author Analysis (2021)

Data Validity Test Results and Reliability Test Results

Tax Administration The results obtained from instrument quality testing with validity tests are presented in the following table 3:

Table 3. Validity Test Results

	R.Calculate(SPSS)	>/<	R.Table	Info
X1	0,749	>	0,345	Valid
X2	0,704	>	0,345	Valid
X3	0,774	>	0,345	Valid
X4	0,675	>	0,345	Valid
X5	0,752	>	0,345	Valid
X6	0,851	>	0,345	Valid
X7	0,675	>	0,345	Valid
X8	0,881	>	0,345	Valid
X9	0,652	>	0,345	Valid
X10	0,768	>	0,345	Valid

Source: Author Analysis (2021)

In the table above, it shows that of the 10 (ten) kinds of instruments in the Digital Tax Administration System (X) variable, all of the items have a positive correlation with a range of 0.652 – 0.881; 10 (ten) kinds of valid questions indicated by the value of the correlation coefficient r greater than the critical value of 0.345 at a significance level of 0.01 for $n = 55$, then no question item is abolished then all valid question items participate in the calculation and subsequent analysis.

Compliance of the Deputy Taxpayers, the results obtained from instrument quality testing with validity tests are presented in table 4:

Table 4. Validity Test Results

	R.Calculate(SPSS)	>/<	R.Table	Info
X2	0,381	>	0,345	Valid
X3	0,730	>	0,345	Valid
X4	0,783	>	0,345	Valid
X5	0,794	>	0,345	Valid
X6	0,774	>	0,345	Valid
X7	0,847	>	0,345	Valid
X8	0,718	>	0,345	Valid
X9	0,538	>	0,345	Valid
X10	0,780	>	0,345	Valid

Source: Author Analysis (2021)

In the table above, above shows that of the 10 (ten) kinds of instruments in the taxpayer Compliance variable (Y), not all of the items have a positive correlation, but the first question is invalid with the results and the question two is equal to ten with a range of 0.381 – 0.794 ; (nine) the kind of valid question indicated by the value of the correlation coefficient r greater than the critical value of 0.345 at a significance level of 0.01 for n = 55, then there is a question item that is abolished then all valid question items participate in the calculation and subsequent analysis

Reliability of the Tax Administration Digitization System, The following are the results of statistical tests using SPSS against the Digital-based Tax Administration System (X):

Table 5. Reliability Test Results

Variable	Cofisien Alpha	Info
Digitizing Administration	0,913	Reliable
Taxpayer Compliance	0,895	Reliable

Source: Author Analysis (2021)

Based on the results of data processing for reliability tests in the table above, it is known that the value of Cronbach's Alpha for independent variables (Digital-based Tax Administration System) is 0.913. Since the value of Cronbach's Alpha obtained of 0.913 is above 0.60, it can be concluded that each item of the question to get the value of the variable.

Based on the results of data processing for reliability tests in the table above, it is known that the value of Cronbach's Alpha for the dependent variable (taxpayer compliance) is 0.875. Since the value of Cronbach's Alpha obtained of 0.875 is above 0.60, it can be concluded that each question item to obtain the value of the taxpayer compliance variable can be declared reliable or reliable.

Results of the Classic Assumption Test

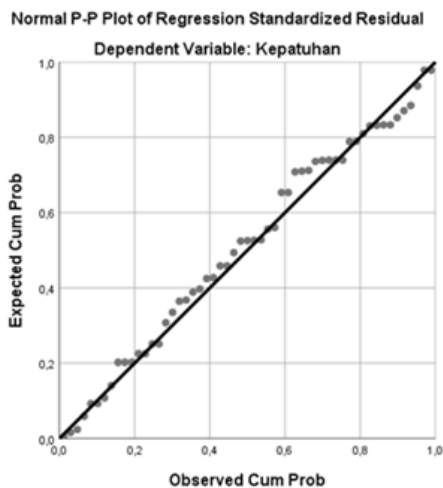


Figure 2. Normality Test Results
Source: Author Analysis (2021)

In a normal chart the plot looks like dots spreading around diagonal lines, as well as their spread following from diagonal lines. Where it can be decided by looking at the direction of this graph shows that the regression model corresponds to the assumption of normality. This is corroborated by the statistical test of Kolmogorov Smirnov where in the table it looks like the following:

Table 6. Normality Test Results

		Unstandardized Residual
N		55
Normal Parameter	Mean	,000000
	Std. Deviation	4,04276794
Most Extreme Different	Absolute	,092
	Positive	,059
	Negative	-,092
Asymp. Sig(2-tailed)		,200

Source: Author Analysis (2021)

In the table above, it can be seen that the p-value value in the asymp column. The resulting sig (2- tailed) is 0.200 because $0.200 > 0.05$ then H_0 is accepted and H_a is rejected. Thus, the data obtained are normally distributed.

Table 7. Multicholinerity Test Results

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error				Beta	Tolerance
1	(Constant)	9,234	4,326		2,135	,037		
	Digitalisasi	,663	,100	,674	6,641	,000	1,000	1,000

a. Dependent Variable: Compliance

Source: Author Analysis (2021)

In the Multicholinerity Test, researchers used the Tolerance and VIF (Variance Inflation Factor) Method. It is known that the Tolerant value is 1.00 where if the tolerance value > 0.10 then it means that there is no multicollinearity. The VIF value in the table is 1.00 where if the VIF value < 10.00 it means that multicollinearity does not occur. So, it can be assumed that each variable is free from multicollinearity problems because it meets the requirements for the tolerance value and the VIF value that has been determined in this study is to be free from multicollinearity.

Table 8. Autocorrelation Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,674 ^a	,454	,444	4,08073	2,008

a. Predictors: (Constant), Digitalisasi

b. Dependent Variable: Kepatuhan

Source: Author Analysis (2021)

Table 8 shows that $1.6014 < 2.008 < 2.3986$ or $du < d < 4-du$ then it can be argued that the hypothesis zero is accepted or no autocorrelation occurs. So it can be assumed that each variable in the study is free from autocorrelation and can be continued for research.

Table 9. Heteroskedasticity Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error				Beta	Tolerance
1	(Constant)	4,873	2,610		1,867	,067		
	Digitalisasi	-,039	,060	-,089	-,651	,518	1,000	1,000

a. Dependent Variable: RES2

Source: Author Analysis (2021)

In the Heteroskedasticity Test used the Glesjer method. It is known that the Significance value of 0.518 or it can be said that $\text{Sig} > 0.05$. This shows that each variable can be said to be

free from heteroscedasticity and the research can be continued because it is in accordance with the terms of significance probability that has been determined in this study.

Simple Regression Linear Analysis

Regression analysis aims to analyze the magnitude of the influence of independent variables on dependent variables. Furthermore, Wijaya (2012) suggests that simple linear regression is used when a dependent variable is affected by only one variabel independent.

Table 10. Simple Regression Test Results

Model	Coefficients ^a				
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	9,234	4,326		2,135	,037
Digitalisasi	,663	,100	,674	6,641	,000

a. Dependent Variable: Compliance

Source: Author Analysis (2021)

Based on the regression equation above, the constant (a) is 9,324 and the modernization coefficient of the tax administration system is 0.663X this means that if there is no change in the variables of the tax administration digitization system that affects then taxpayer compliance with individual taxpayers is 9.324 so that it can be assumed that the tax administration digitization system has a positive and significant effect on taxpayer compliance, this is supported on the basis of the value of its regression coefficient which is positive.

Partial Test T

Table 11. Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	9,234	4,326		2,135	,037		
Digitalisasi	,663	,100	,674	6,641	,000	1,000	1,000

a. Dependent Variable: Compliance

Source: Author Analysis (2021)

Table 11 shows that the Sig value for the effect of X on Y is $0.000 < 0.005$ and the calculated t value is $6.641 > 1.673$, so it can be said that there is a partial influence between the variable X on variable Y. Where this means that the dependent variable of the tax administration digitization system has a positive effect on the independent variable of taxpayer compliance. So, it can be assumed that the digitization of taxes during the pandemic will affect the interest of taxpayers in making tax payments.

Stimulant F Test

Table 12. F Test Results

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	734,335	1	734,335	44,098	,000 ^b
1 Residual	882,575	53	16,652		
Total	1616,909	54			

Source: Author Analysis (2021)

Based on the output above, it is known that the Sig value for the variable X simultaneously against Y is $0.000 < 0.005$ and the calculated F value is $44.098 > F$ table 4.02, so it can be assumed that there is an influence between the digitalization of taxation simultaneously on the variable taxpayer's compliance. Besides that, it also increases the interest of taxpayers in carrying out tax transactions.

Coefficient of Determination Test

Table 13. Determination Coefficient Test Results

Model	R	RSquare	Adjusted R Square	Std. Error of the Estimate
1	,672	,452	,441	4,24128

Source: Author Analysis (2021)

From the results of the spss calculation, it can be seen in the table that the value of R square is 0.452 or 45.2%. This shows that the effect of the tax system of the tax digitization system on tax compliance is less dominant but can also be said to be sufficient. This matter shows that a large influence the independent variable is that which can applied by this equation by 45.2%. While the remaining 54.8% is influenced by other factors that not included in the regression model this.

DISCUSSION

This study examines the effect of the digitalization system of tax administration on taxpayer compliance. Where in this study, statistical tests have been carried out either partially or simultaneously and the results are both positive or have a simultaneous and partial effect. The tax administration digitization system that has a positive effect next is simple regression analysis and coefficient of determination. The results of the analysis show that the hypothesis in the study is accepted, meaning that the better the tax digitization system, the more obedient taxpayers will be to report their obligations. Thus, the higher the application of tax digitization, the higher the taxpayer compliance in reporting their obligations.

Based on the results of a simple regression analysis test, it shows a regression coefficient of 0.663X, this means that there is a positive and significant relationship between the tax administration digitization system and taxpayer compliance, which shows that if the tax administration digitization system runs according to the rules and is good, it is possible to further increase mandatory compliance tax.

CONCLUSION

The implementation of the tax administration digitization system for each individual taxpayer has a positive and significant influence on the compliance of individual taxpayers. The digitalization system of tax administration affects taxpayer compliance with individual taxpayers with the existence of incentives and changes in rates during the pandemic contained in the Tax Harmonization Law (HPP Law).

Based on the results of the study, it means that the Directorate General of Taxes has succeeded in conveying the socialization of tax administration digitization where the impact is that taxpayers already understand how to apply it in activities or a series of things to interpret tax payments so that taxpayers are already compliant with their tax obligations by using digitalization of tax administration so that the level of compliance is also high. In addition, it also shows that the pandemic does not affect taxpayers to continue to carry out their tax obligations by using tax digitization that has been provided by the Directorate General of Taxes.

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