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Increasing Corporate Taxpayer Compliance With The E-Billing System And Tax Socialisation

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Abstrak

Tujuan dari penelitian ini adalah untuk menguji dampak Sistem e-Billing dan sosialisasi pajak terhadap kepatuhan wajib pajak badan. Hal ini sangat penting untuk memastikan bahwa wajib pajak badan mematuhi kewajiban perpajakan yang diwajibkan untuk mencapai target penerimaan yang telah ditetapkan. Dalam hal ini, wajib pajak badan yang dimaksud adalah Organisasi Perangkat Daerah (OPD) yang bertanggung jawab atas pelaksanaan tugas pemerintahan daerah di bawah Kepala Daerah. Penelitian ini menggunakan metodologi kuantitatif dengan pendekatan survei. Data dikumpulkan melalui kuesioner yang disebarakan kepada seluruh bendahara organisasi OPD di Kabupaten dan Kota Solok, dan diperoleh 50 sampel dari jumlah tersebut. Teknik analisis data yang digunakan adalah analisis regresi linier berganda dengan menggunakan SPSS versi 26 (Statistical Package for Social Sciences). Hasil penelitian menunjukkan bahwa Sistem e-Billing dan Sosialisasi Perpajakan berpengaruh secara simultan terhadap kepatuhan wajib pajak badan.

Kata Kunci: *Sistem e-Billing, Sosialisasi Perpajakan, Kepatuhan Wajib Pajak*

Abstract

The objective of the study was to examine the impact of the e-Billing System and tax socialisation on corporate taxpayer compliance. It is of significant importance to ensure that corporate taxpayers comply with the requisite tax obligations in order to achieve the predetermined revenue targets. In this particular case, the corporate taxpayer in question is the Regional Government Organization (OPD), which is responsible for the execution of local government duties under the Regional Head. This research employs a quantitative methodology with a survey approach. The data was collected through questionnaires distributed to all treasurers of OPD organisations in Solok Regency and the city, and 50 samples were obtained from the total. The data analysis technique used was multiple linear regression analysis using SPSS version 26 (Statistical Package for Social Sciences). The results demonstrated that the e-Billing System and Tax Socialisation had a simultaneous effect on corporate taxpayer compliance.

Keywords: e-Billing System, Taxation Socialisation, Taxpayer Compliance

PENDAHULUAN

State revenue is an important factor in realising state development, in order to achieve equitable welfare and prosperity of the people. One of the state revenues in supporting the economy comes from taxes. Taxes are the most important element for every country and are the largest state revenue, so the application of taxes can have a major effect on state revenue. Taxes in general can be interpreted as dues or levies made by the government from the public based on the law and the results are used to finance general government expenditures without directly designated services (Wulandari R. P, Putri R. D, 2022). Therefore, seen from the increasing number of taxpayers, both Individual Taxpayers and Corporate Taxpayers along with the growth of Gross Domestic Product (GDP), it is expected that tax revenue will also continue to grow every year.

Taxes can be said to be the spearhead of development and the largest revenue for a country. Taxes in Indonesia are placed at the top position in increasing the state treasury. Reporting from the website <https://www.pajakku.com/> almost 75% of the largest state cash receipts are through the tax sector, but in reality the portion of taxes in the state budget is still very far from the potential that can be explored in Indonesia. Data from the Indonesian Ministry of Finance shows that the realisation of the tax ratio in 2022 was 10.41% of GDP, while in 2023 Indonesia's tax ratio is targeted at only 9.61% (Retrieved from <https://mucglobal.com/id/> on 28 October 2023).

Taxpayer compliance is an important factor in realising tax revenue to reach the predetermined target. The higher the level of taxpayer compliance, the higher the tax

revenue will be. Taxpayer compliance can be assessed from the obedience of taxpayers in fulfilling their tax obligations from a formal or material perspective (Defitri S.Y, Maison W, 2023). Taxpayer compliance can be measured by taxpayers paying and reporting their tax due on time, as well as compliance with recording or recording business transactions and compliance with reporting business activities. Taxpayer compliance consists of two types, namely formal compliance where taxpayers can formally carry out their obligations in accordance with applicable regulations, and material compliance where the taxpayer's circumstances can meet material needs in taxation activities. Taxpayer compliance needs attention because it can cause losses to the state as a result of tax evasion practices.

To foster taxpayer compliance, DGT has made various innovations in its services to attract the attention of taxpayers. The innovations made by DGT include changes to the tax reporting administration system. The modernisation carried out is part of a comprehensive tax reform and is an inseparable part of the three main areas directly related to the pillars of taxation, namely administration, regulation and supervision, and technology-based services, so that it is hoped that the administrative pillar, taxation can be built on a solid foundation tax compliance will increase. However, there are differences in the results of research conducted by (Wahyuni NLS, Mahaputra INK, 2021) with the results showing that tax socialisation has no effect on taxpayer compliance. This is because the better or worse the quality of socialisation provided by officers, but not necessarily can also affect tax payment compliance.

Based on the problems that have been described and from several descriptions of previous researchers who have different results, researchers are interested in reviewing whether there is an effect of the e-Billing system and tax socialisation on taxpayer compliance. The difference between this research and the research above is that this research is with the object of treasurers in all OPDs in Solok City.

HYPOTHESIS DEVELOPMENT

The Effect of the e-Billing System on Taxpayer Compliance

Research (Aryanti, Wasita, 2023; Sinaga & Azhar, 2022; Susilo & Syahdan, 2022) found that the e-Billing system has a positive and significant effect on taxpayer compliance. This means that the acceptance of the e-Billing system is increasingly well received in assisting tax payments, so WPOP compliance to carry out its tax obligations increases. With the e-Billing system, it can increase the fulfilment of tax obligations more easily, quickly and efficiently, besides that taxpayer compliance and awareness can increase. Meanwhile, research conducted by hows that the e-Billing system has no

significant effect on taxpayer compliance. This is because not all taxpayers feel the convenience, benefits, and satisfaction of implementing the e-Billing system implemented by the government in order to make tax payments. Even though e-Billing was made to increase the convenience of taxpayers in making tax payments, it is still not utilised by taxpayers. Based on the theory and empirical work that has been done, the research hypothesis proposed is:

H1: e-Billing system affects taxpayer compliance

The Effect of Taxation Socialisation on Taxpayer Compliance

In reasearch (Aprilyani, Harimurti, 2021; Nurkholik, Hajar, 2021; Shafira, 2021; Tutut, 2019) found that tax socialisation affects taxpayer compliance. This shows that, the more often tax socialisation is carried out, the taxpayer compliance will increase, and vice versa. If the less socialisation is carried out, the lower the taxpayer compliance will be. This is what will provide motivation for taxpayers to be obedient in paying taxes. So that tax socialisation can increase taxpayer compliance.

However, in contrast to research (Halimatusyadiah, 2018; Putra IMW, Kusuma, 2021; Wahyuni NLS, Mahaputra INK, 2021) This is because the higher or worse the quality of socialisation provided by tax officials, not necessarily able to discipline compliance to pay taxes. No matter how many efforts are made by the Directorate General of Taxes (DGT) to conduct tax socialisation, if taxpayers are not given direct tax training, taxpayers will not understand the tax system properly. Based on the theory and empirical work that has been done, the research hypothesis proposed is:

H2: Taxation socialisation affects taxpayer compliance

Effect of e-Billing System and Tax Socialisation on Taxpayer Compliance

The results of research (Munari, 2023) reveal that the e-Billing system and tax socialisation affect taxpayer compliance. This is because the e-Billing system makes it possible to avoid errors in filling SSP and online payments, so it can save time and reduce the possibility of human error and the lack of tax socialisation can have a negative or positive impact on taxpayer compliance by reducing their understanding of taxes. Based on the theory and empirical work that has been done, the research hypothesis proposed is:

H3: Simultaneously e-Billing System and Tax Socialisation have an effect on Taxpayer Compliance

RESEARCH METHODS

Data Type and Data Source

The type of data used in this research is primary data. Which is obtained from the perception of the object of research directly without any other intermediaries. Data sources that directly provide data to data collectors (Sujarweni, 2018; 114). The data source in the study used a questionnaire taken directly from respondents.

Population and Sample

The population of this study were all treasurers in the OPD of the Solok Regency and Solok City Governments. The sample used in this study, namely the expenditure treasurer at the OPD of Solok Regency and Solok City as many as 56 samples.

Research Variables and Operational Definitions

Research variables consist of dependent variables (Y) and independent variables (X). The dependent variable in this study is Taxpayer Compliance, the independent variables in this study are the e-Billing System and Tax Socialisation. The following is a description of the use of variables calculated with a Likert Scale that uses score points from 1 to 5.

Table 1. Operational Definition of Variables

No	Variable	Operational Definition	Indicator	Scale
1.	E-Billing System (X1)	Implementation of a system that issues a billing code for payment or deposit of state revenue electronically, without the need to make a manual Deposit Letter (SSP). (www.pajak.go.id)	1. Directorate General of Taxes Regulation on e-Billing. 2. Ease of tax payment. 3. Speed in tax payment. 4. Accuracy in the calculation and filling of tax payment letters. (Maulida, 2020)	Likert
2.	Taxation Socialisation (X2)	Tax socialisation is an effort to provide tax information to increase knowledge, understanding, and awareness of the public regarding taxation issues so as to minimise the act of non-compliance in tax payments. (Indriyani, 2020)	1. Organisation of socialization 2. Socialisation media 3. Benefits of socialisation (Indriyani, 2020)	Likert
3.	Taxpayer Compliance	The effort of a taxpayer to fulfil all tax obligations by doing	1. Enrolment compliance 2. Compliance in the calculation	Likert

(Y)	and implementing in accordance with the provisions of the applicable tax law. (Maulida, 2020)	and payment of tax payable. 3. Compliance in the payment of tax arrears. 4. Compliance with reporting back the Annual Tax Return (SPT). 5. Compliance in the calculation and payment of income tax. 6. Compliance with payment of tax deficiencies. 7. Material tax compliance. 8. Formal tax compliance. 9. Criteria for Compliant Taxpayers. 10. Condition of a Country's Tax Administration System. 11. Quality of Taxation Services.
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Data Analysis Technique

To see whether the e-Billing System and Tax Socialisation variables affect taxpayer compliance. To facilitate the author in managing and analysing data, the author is assisted by a computer program, namely The Social Sciences (SPSS) version 26 for windows. Multiple linear regression analysis is an analytical tool used to determine the effect between the independent variables on the dependent variable, namely between the e-Billing System (X1) and Tax Socialisation (X2) on Taxpayer Compliance (Y). The multiple linear regression model equation is as follows:

$$Y = a + b_1X_1 + b_2X_2 + e$$

Keterangan:

Y	= Kepatuhan Wajib Pajak
X1	= Sistem <i>e-Billing</i>
X2	= Sosialisasi Perpajakan
a	= Konstanta
b1,	= Koefisien regresi
b2	
e	= <i>error</i>

Discussion Results

Data Quality Test

Validity Test

The validity test is used to measure whether a questionnaire is valid or not. A questionnaire is said to be valid if the questions on the questionnaire are able to reveal something that will be measured by the questionnaire (Ghozali, 2018). The results of the validity test using the help of the Social Sciences (SPSS) version 26 for windows application by means of Pearson and using 50 respondents ($n = 50$), a correlation value is obtained which can be compared with the r table value at the 0,05 significance level with the amount of data $n = 50$ and $df (n-2) = 48$, then the r table value is obtained at a two-sided test at a significant level of 0,05 of 0,278. The validity test for the e-Billing System variable, Taxation Socialisation and Taxpayer Compliance can be seen in the following table:

Table 2. Validity Test

Variable	r_{hitung}	r_{tabel}	Description
e-Biling System	0,513-0,544	0,278	Valid
Taxation Socialisation	0,510-0,546	0,278	Valid
Taxpayer Compliance	0,537-0,601	0,278	Valid

Source: Statistical Data Processing with SPSS Version 26.00 (2024)

Based on the validity test of the e-Billing System, Tax Socialisation, and Taxpayer Compliance variables, the calculated r value is greater than the r table value of 0,278 (significant level $<0,05$ $n = 50$ and $df = n-2$), meaning that all statements for the e-Billing System, Tax Socialisation, and Taxpayer Compliance variables are declared valid for use as statements in this study.

Reliability Test

Reliability test is a tool to measure a questionnaire which is an indicator of a variable or construct (Ghozali, 2018; 45). To measure the reliability of the instrument, the help of the Social Sciences (SPSS) program version 26 for windows is used. Testing this reliability, researchers used the Cronbach's Alpha statistical method with a significance used of 0,60. Where if the Cronbach's Alpha value of a variable is greater than 0,60, the statement submitted in measuring the instrument has adequate reliability. Conversely, if the Cronbach's Alpha value of a variable is smaller than 0,60, the statement is not reliable. The results of the reliability test of the e-Billing System, Taxation Socialisation, and Taxpayer

Compliance variables can be seen in the following table.

Table 3. Reliability Test

Variable	<i>Cronbach's Alpha</i>	N of items	Standardisation Value	Description
e-Biling System	0,793	11	0,60	Reliabel
Taxation Socialisation	0,784	10	0,60	Reliabel
Taxpayer Compliance	0,853	16	0,60	Reliabel

Source: Statistical Data Processing with SPSS Version 26.00 (2024)

Based on the reliability test of the e-Billing System variable above, the Cronbach's Alpha value is 0,793, meaning that the e-Billing System variable has a strong reliability value. The reliability test of the Tax Socialisation variable above obtained a Cronbach's Alpha value of 0,784, meaning that the Tax Socialisation variable has a strong reliable value. The reliability test of the Taxpayer Compliance variable above obtained a Cronbach's Alpha value of 0,853, meaning that the Tax Socialisation variable has a strong reliable value.

Classical Assumption Test

Normality Test

The normality test aims to test whether in the regression model the usage or residual variables have a normal distribution (Ghozali, 2018). Based on the results of the Social Sciences (SPSS) program version 26 for windows, it can be seen that the normality test using the One-Sample Kolmogorov-Smirnov Test is as follows:

Table 4. Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		50
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	3.53601228
	Most Extreme Differences	
	Absolute	.085
	Positive	.085
	Negative	-.072
Test Statistic		.085

Asymp. Sig. (2-tailed)	.200c,d
a. Test distribution is Normal.	
b. Calculated from data.	
c. Lilliefors Significance Correction.	

Source: Statistical Data Processing with SPSS Version 26.00 (2024)

Based on the table above, it can be seen that the value of Asymp. Sig (2-tailed) is 0,200. This shows that the residual data is normally distributed, where the Asymp. Sig (2-tailed) $0,200 > 0,05$. With normally distributed data, this research data can be studied further.

Multicollinearity Test

The mutikolinierity test aims to test whether the regression model finds a correlation between independent variables. Multicollinearity testing is done with the Tolerance value and Variance Inflation Factor (VIF). The following is a multicollinearity test table from this study:

Table 5. Multicollinearity Test

Coefficients ^a			
	Model	Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	e-Biling System	.638	1.567
	Taxation Socialisation	.638	1.567

a. Dependent Variable: Taxpayer Compliance

Source: Statistical Data Processing with SPSS Version 26.00 (2024)

Based on this table, it shows that the tolerance value is $0,638 > 0,10$ and the VIF value is $1.567 < 10$. With this, it can be seen that in this research variable, there is no multicolonierity.

Heteroscedasticity Test

The heteroscedasticity test is carried out to see whether the variance of the data is constant. (Homokedastis) or not (heteroscedastic). The heteroscedasticity test in this study uses the White Test. According to (Ghozali, 2018; 144), the White test can be done by regressing the squared residual value with the independent variable, the squared independent variable and the multiplication of the independent variable. Testing for symptoms of heteroscedasticity can be done by regressing the squared residual with the independent variable, the squared independent variable and the multiplication of the independent variable. The following is a heteroscedasticity test table from this study:

Table 6. Hasil Uji Heterokedastisitas

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.511 ^a	.261	.177	18.232

a. Predictors: (Constant), X1X2, X1_Kuadrat, X2, X1, X2_Kuadrat

Source: Statistical Data Processing with SPSS Version 26.00 (2024)

Based on the results of the heteroscedasticity test using the white test above. It can be seen from the table above that the test criteria use a significant level of 5% or 0,05 for the table c^2 value, so the table c^2 value is at a value of 67,5. Look for the value of c^2 count with the formula (Ghozali, 2018):

$$c^2 \text{ count} = n \text{ (number of samples)} \times R \text{ Square}$$

$$c^2 \text{ count} = 50 \times 0,261$$

$$c^2 \text{ count} = 13,05$$

The R square value of 0,261 is obtained from the model summary which will be multiplied by $n = 50$ (sample). So that the calculated c^2 value is 13,05. The basis for decision making on the white test, namely:

- 1) If $c^2 \text{ count} < c^2 \text{ table}$ then there is no heteroscedasticity.
- 2) If $c^2 \text{ count} > c^2 \text{ table}$ then heteroscedasticity occurs.

This means that the calculated c^2 value of 13,05 is smaller than the c^2 table value of 67,5, so heteroscedasticity does not occur.

Multiple Linear Regression Test

Multiple linear regression analysis is an analytical tool used to determine the effect between independent variables on the dependent variable, namely between the e-Billing System (X1), Tax Socialisation (X2), and Taxpayer Compliance (Y). The following are the results of multiple linear regression analysis conducted using The Social Sciences (SPSS) program version 26 for windows.

Table 7. Multiple Linear Regression Test

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	24.363	8.179		2.979	.005
	e-Biling System	.866	.198	.607	4.380	.000

Taxation Socialisation	.093	.183	.071	.510	.613
a. Dependent Variable: Taxpayer Compliance					

Source: Statistical Data Processing with SPSS Version 26.00 (2024)

From the multiple regression test table above, the following multiple regression equation is obtained:

$$Y = 24,363 + 0,866 X1 + 0,093 X2 + e$$

Hypothesis Test

The t test aims to test the partial influence of the independent variable on the independent variable with other variables considered constant. The t test is used to determine each independent variable on the dependent variable. If $t_{\text{count}} > t_{\text{table}}$ or the significance value of the t test $< 0,05$, it is concluded that individually the independent variable has a significant effect on the dependent variable. The following is a table of t test results from this study:

Table 8 Hasil Uji t

		Coefficients ^a		t	Sig.
		Unstandardized Coefficients	Standardized Coefficients		
Model		B	Std. Error		
1	(Constant)	24.363	8.179	2.979	.005
	e-Biling System	.866	.198	.607	.000
	Taxation Socialisation	.093	.183	.071	.613
a. Dependent Variable: Taxpayer Compliance					

Source: Statistical Data Processing with SPSS Version 26.00 (2024)

From table 8 above, it can be seen that the effect between the independent variables partially on the dependent variable. Hypothesis testing is done by comparing t_{count} with t_{table} . The hypothesis is accepted if $t_{\text{count}} > t_{\text{table}}$ and a significant value < 0.05 .

1. For the first hypothesis (H1), namely the effect of the e-Biling system (X1) on taxpayer compliance (Y), the first hypothesis is accepted, namely that there is an effect of the e-Biling system (X1) on taxpayer compliance (Y). This is evidenced by the variable value of the e-Biling system (X1) has a t_{count} value = 4,380 $>$ t_{table} value = 1,677 and a significant probability value of (0,000 $<$ 0,05).
2. For the second hypothesis (H2), namely the effect of taxation socialisation (X2) on taxpayer compliance (Y), the second hypothesis is rejected, namely that there is no effect of taxation socialisation (X2) on taxpayer compliance (Y). This is evidenced by the

value of the taxation socialisation variable (X2) has a t_{count} value = 0,510 < t_{table} value = 1,677 and a significant probability value of (0,613 > 0,05).

Determinant Coefficient (R²)

Determinant Coefficient (R²) measures how far the model's ability to explain variations in the dependent variable. The coefficient of determination is zero and one. A small R² value means that the ability of the independent variables to provide almost all the information needed to predict variations in the dependent variable. Here is the table:

Table 9 Test Results of the Coefficient of Determination (R²)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.652 ^a	.425	.400	3.610

a. Predictors: (Constant), e-Billing System, Tax Socialisation

Source: Statistical Data Processing with SPSS Version 26.00 (2024)

Table 9, shows that the results of the calculation obtained the test results of the coefficient of determination (R²) in this study. It can be seen that the R Square value obtained is 0,425 or 42,5% of the taxpayer compliance variable is explained by the e-Billing system variable and tax socialisation and the remaining 57,5% (100% - 42,5%) is explained by other variables not examined in this study, namely taxpayer understanding, education level, income level, religiosity, tax sanctions, and fiscal services (Andiani, 2022; Indriyani, 2020; Isu, 2019).

Discussion

The e-Billing system affects taxpayer compliance

Based on statistical analysis in this study, it is found that the first hypothesis (H1) is accepted. This is evidenced by the t_{count} value of 4,380 greater than the t_{table} at a significance level of 5%, namely 1,677, then 4,380 > 1,677 and a significant value of (0,000 < 0,05). This proves that the first hypothesis is accepted that the e-Billing system has an effect on taxpayer compliance. The results of this study are in line with research conducted by (Aryanti, Wasita, 2023; Maulida, 2020; Sinaga & Azhar, 2022; Susilo & Syahdan, 2022) whose results are the e-Billing System has an influence on Taxpayer Compliance. However, it is different from research (Mulyawan, 2022), the results of which are that the e-Billing System has no effect on Taxpayer Compliance. e-Billing is an administrative system created by the Directorate General of Taxes (DGT) to support online tax payment activities. This system was created to improve the performance of government agencies both

directly and indirectly in public services. The e-Billing system is able to work in real time without time limitations. Taxpayers only need to bring the billing code when they want to pay tax arrears.

The results of this study mean that the e-Billing system can provide convenience to improve taxpayer compliance. Such as the ease of paying taxes with the appropriate nominal using internet banking. The presence of this e-Billing system has a strong influence, especially on the tax payments of the State Civil Apparatus (ASN) which are usually managed by government agencies, one of which is the OPD. Thus, e-Billing can be considered as an effective tool in improving tax compliance among OPD Treasurers in Solok Regency and City. Respondents in this study were dominated by those of productive age with a majority of S1 education level, which further strengthens the finding that ease of access and use of technology in the taxation process can encourage better compliance.

Taxation socialisation affects taxpayer compliance

Based on statistical analysis in this study, it is found that the second hypothesis (H2) is rejected. This is evidenced by the t_{count} value of 0,510 is smaller than the t_{table} at a significance level of 5%, namely 1,677, then $0,510 < 1,677$ and a significant value of $(0,613 > 0,05)$. The results of this study are in line with those conducted by (Halimatusyadiah, 2018; Handayani, 2017; Marlina, 2022; Wahyuni NLS, Mahaputra INK, 2021) whose results Tax Socialisation has no effect on Taxpayer Compliance. But the results of this study are different from (Rahmat, 2020; Shafira, 2021; Tutut, 2019), the results of which Tax Socialisation has a significant effect on Taxpayer Compliance.

Based on the results of the research conducted, in this study tax officers have carried out tax socialization as much as possible so that the information conveyed either through social media or directly has been very optimal. However, there are still respondents who do not agree that counseling has been carried out directly, and information conveyed through social media, billboards and other online media has not been optimal so that this makes tax officers have to conduct more direct counseling to the general public, or go to rural areas.

The results of this study mean that the more tax socialization is carried out, the less it will affect taxpayer compliance. This is due to the low interest of treasurers in responding to and participating in tax socialization. In addition, the incompatibility of competencies possessed by treasurers in OPDs of Solok Regency and Solok City is the cause of tax socialization not having an effect. Many treasurers do not match their educational background, making it difficult for them to understand and apply the contents of tax

socialization aimed at them.

The Effect of e-Billing System and Tax Socialization Simultaneously on Taxpayer Compliance

Based on the statistical analysis in this study, it was found that the third hypothesis (H3) was accepted. This is evidenced by the F-value of 17,339 which is greater than F-table at a significance level of 5%, namely 3,20, so $17,339 > 3,20$ and a significant value of $(0,000 < 0,05)$. This proves that the third hypothesis is accepted that the e-Billing system and tax socialization have a simultaneous effect on taxpayer compliance.

In addition, it can also be seen from the determination coefficient value of R Square obtained at 0,425 or 42,5%. This indicates that around 42,5% of the taxpayer compliance variable is explained by the e-Billing system and tax socialization variables, and the remaining 57,5% is made by other variables such as taxpayer understanding, education level, income level, religiosity, tax sanctions, and tax services.

Thus, although the e-Billing system presents several challenges such as technological adaptation and the need for training, it provides convenience in the tax payment process. This convenience makes it easier for OPD Treasurers to fulfill their tax obligations, which in turn increases the level of compliance. On the other hand, tax socialization also plays an important role. Through effective socialization, OPD Treasurers gain a better understanding of their tax obligations, including the importance of compliance and the long-term benefits that can be obtained.

CONCLUSION

This study was conducted with the aim of obtaining empirical evidence regarding the influence of the e-Billing System and Tax Socialization on Taxpayer Compliance in OPD Treasurers of Solok Regency and City. This study used 50 Treasurer respondents. Based on the results of the testing and discussion that have been carried out in the previous chapter, the following conclusions were obtained:

1. The e-Billing system (X1) has an effect on Taxpayer Compliance (Y) in OPD of Solok Regency and City. With the results of this hypothesis test, it can be concluded that the e-Billing system can simplify the tax payment process and reduce the potential for errors in reporting.
2. Tax Socialization (X2) has no effect on Taxpayer Compliance in OPD of Solok Regency and City. With the results of this hypothesis test, it can be concluded that the more tax socialization is carried out, the less it will affect taxpayer compliance. This is due to the

low interest of treasurers in participating in tax socialization and the mismatch of competencies possessed by treasurers.

3. The e-Billing system and Tax Socialization simultaneously affect Taxpayer Compliance in OPD of Solok Regency and City. It can be concluded that the e-Billing system accelerates and simplifies the administrative process, reduces the potential for errors, and increases transparency. And through effective tax socialization, OPD Treasurers gain a better understanding of their tax obligations, including the importance of compliance and the long-term benefits that can be obtained.

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