

## Taxpayer Compliance: E-Filing, E-Billing, and the Moderating Role of Tax Awareness Campaigns

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Digital tax administration is expected to improve taxpayer compliance; however, compliance challenges remain among taxpayers using electronic tax systems.

This study aims to examine the effects of the e-filing and e-billing systems on individual taxpayer compliance and to investigate the moderating role of tax awareness campaigns in these relationships. A quantitative research design was employed using questionnaire data collected from 100 individual taxpayers registered at KP2KP Majalengka, Indonesia. The data were analyzed using Moderated Regression Analysis (MRA). The results indicate that e-filing has a positive and significant effect on taxpayer compliance ( $b = 0.342$ ,  $p = 0.012$ ), while e-billing also positively and significantly affects taxpayer compliance ( $b = 0.385$ ,  $p = 0.008$ ). Furthermore, tax awareness campaigns significantly strengthen the relationship between e-filing and taxpayer compliance ( $b = 0.274$ ,  $p = 0.021$ ) as well as the relationship between e-billing and taxpayer compliance ( $b = 0.298$ ,  $p = 0.018$ ). These findings suggest that digital tax systems are more effective when supported by continuous taxpayer education and awareness initiatives. The study highlights the importance of integrating technological innovation with tax socialization programs to improve taxpayer compliance.

**Keywords:** Digital Tax Administration; E-Billing; E-Filing; Tax Awareness Campaigns; Taxpayer Compliance

**JEL Classification:** H26; H83; O33

## INTRODUCTION

Tax compliance plays a crucial role in generating government revenue and supporting national development as well as the provision of public services. In Indonesia, the Directorate General of Taxes (*Direktorat Jenderal Pajak* [DJP]) has continuously modernized tax administration through digital services, particularly e-filing for tax return submission and e-billing for tax payment. These systems are intended to reduce administrative burdens, improve service efficiency, lower compliance costs, and facilitate taxpayers in fulfilling their tax obligations (Afrida & Kusuma, 2022; Agustina & Umaimah, 2022). In this context, tax digitalization is expected not only to improve the administrative efficiency of tax processes but also to encourage higher levels of taxpayer compliance.

The implementation of digital tax administration in Indonesia has shown encouraging progress at both national and regional levels. For example, the West Java Regional Office II of the DJP recorded positive growth in e-filing utilization, achieving 317,714 annual tax return submissions compared to a target of 275,649 returns, or approximately 115% of the target. This achievement reflects the increasing adoption of digital tax services among taxpayers. Nevertheless, the growing use of digital platforms does not necessarily guarantee higher taxpayer compliance. Individual taxpayers may still encounter difficulties in understanding tax regulations, completing tax procedures, and effectively utilizing digital tax systems (Andiani & Mochtar, 2020; Handayani & Napisah, 2024; Pradnyana & Prena, 2019; Sutisna, 2023). Consequently, the availability of digital tax facilities alone may not be sufficient to ensure optimal compliance outcomes.

This issue is particularly evident at the local level. Preliminary observations at the Office of Tax Counseling and Consultation Services (*Kantor Pelayanan, Penyuluhan, dan Konsultasi Perpajakan* [KP2KP]) Majalengka indicate that some taxpayers continue to experience difficulties in understanding both substantive tax regulations and digital tax procedures. Challenges commonly encountered include understanding non-taxable income thresholds, taxpayer registration requirements, annual tax return reporting procedures, e-filing submission processes, e-billing code generation, and reporting deadlines. These conditions suggest that taxpayer compliance is influenced not only by the availability of digital systems but also by taxpayers' knowledge, understanding, and readiness to utilize them effectively.

The compliance challenges observed at KP2KP Majalengka are reflected in local taxpayer compliance data presented in Table 1.

**Table 1.** Compliance Rates of WPOP at the Majalengka KP2KP

No.	Tax Return Year	Registered Taxpayers	Tax Return Filing Rate	Compliance Rate
1.	2016	26.105	22.766	87.21%
2.	2017	29.547	23.801	80.55%
3.	2018	36.372	30.459	83.74%
4.	2019	43.736	37.364	85.43%
5.	2020	50.189	41.959	83.60%
6.	2021	57.073	29.411	51.53%

As shown in Table 1, the compliance rate of individual taxpayers (*Wajib Pajak Orang Pribadi* [WPOP]) at KP2KP Majalengka fluctuated during the 2016–2021 period and declined substantially in 2021. While the number of registered taxpayers increased from 26,105 in 2016 to 57,073 in 2021, the compliance rate dropped from 87.21% to 51.53% during the same period. In 2021, only 29,411 out of 57,073 registered taxpayers

submitted their annual tax returns. These findings indicate that growth in taxpayer registration and the availability of digital tax services were not accompanied by a proportional increase in tax return reporting. This discrepancy highlights a gap between digital tax service availability and actual taxpayer compliance behavior, providing the primary empirical motivation for this study.

The observed phenomenon may be explained through the Technology Acceptance Model (TAM), which posits that individuals are more likely to adopt and utilize technology when they perceive it as useful and easy to use (Davis, 1989). In the context of digital tax administration, taxpayers are more likely to use e-filing and e-billing effectively when they understand the benefits, procedures, and implications associated with these systems. Therefore, the effectiveness of digital tax services depends not only on technological availability but also on taxpayers' ability and willingness to utilize the technology appropriately.

Previous studies have generally reported positive relationships between digital tax systems and taxpayer compliance. Digital taxation systems have been found to simplify reporting and payment procedures, thereby improving compliance behavior (Bayu et al., 2022; Rokhman et al., 2023; Sutisna & Fachril, 2023). Similarly, e-filing and e-billing contribute to taxpayer compliance when taxpayers perceive these systems as useful, accessible, and easy to operate (Handayani & Napisah, 2024; Hanum & Mulyawan, 2024). Empirical evidence also suggests that e-filing, e-billing, tax understanding, and tax sanctions are associated with individual taxpayer compliance (Alfika et al., 2025; Pradnyana & Prena, 2019).

Beyond technological factors, taxpayer education and awareness initiatives also play an important role in shaping compliance behavior. Tax socialization programs provide taxpayers with information, guidance, and practical knowledge regarding their tax obligations. Prior studies have demonstrated that tax socialization, tax knowledge, and taxpayer awareness contribute positively to taxpayer compliance (Franata & Khairudin, 2025; Pradisa & Ferdiansyah, 2025; Toly et al., 2023). Furthermore, recent studies suggest that digital tax services are more effective when accompanied by adequate taxpayer education, awareness, and understanding (Abrori et al., 2024; Handayani & Napisah, 2024; Hanum & Mulyawan, 2024).

Although previous studies have provided valuable insights into the determinants of taxpayer compliance, most have examined tax socialization and taxpayer awareness as direct antecedents of compliance. Comparatively limited attention has been given to understanding whether tax socialization strengthens the effectiveness of digital tax systems in promoting taxpayer compliance. Existing moderation studies have demonstrated the usefulness of moderating variables in explaining taxpayer compliance behavior (Junaini et al., 2025). In addition, Saadah et al. (2023) examined tax socialization as a moderating variable in the relationship between e-filing, tax knowledge, taxpayer awareness, and taxpayer compliance. Nevertheless, empirical evidence regarding the moderating role of tax awareness campaigns in the relationship between both e-filing and e-billing systems and individual taxpayer compliance remains limited, particularly in the context of local tax service units.

This study argues that tax awareness campaigns may strengthen the relationship between digital tax systems and taxpayer compliance. While e-filing and e-billing provide the technological infrastructure necessary for tax administration, taxpayers may not fully benefit from these systems without adequate guidance and support. Tax awareness campaigns can reduce confusion, enhance taxpayers' understanding of tax obligations,

increase confidence in using digital services, and improve taxpayers' ability to complete tax procedures correctly. Consequently, tax awareness campaigns may function as an important contextual factor that enhances the compliance benefits generated by e-filing and e-billing systems (Abrori et al., 2024; Hanum & Mulyawan, 2024).

Accordingly, this study aims to examine the effects of e-filing and e-billing on individual taxpayer compliance and to investigate whether tax awareness campaigns strengthen these relationships. Rather than claiming an entirely new concept, this study extends existing literature by examining the moderating role of tax awareness campaigns within the relationship between digital tax systems and taxpayer compliance in the context of KP2KP Majalengka. The study contributes theoretically by extending the application of the TAM in the digital taxation context and by providing a more comprehensive understanding of how technological and educational factors interact to influence taxpayer compliance. Practically, the findings are expected to provide useful insights for the DJP and local tax service units in designing integrated digitalization and tax socialization strategies to improve taxpayer compliance (Mulyani et al., 2023; Pradnyana & Prena, 2019).

## **LITERATURE REVIEW**

### **Theoretical and Variables Review**

#### ***Technology Acceptance Model (TAM) and Attribution Theory***

This study is grounded in the TAM (Davis, 1989) and Attribution Theory (Heider, 2013). TAM explains how individuals accept and utilize technology based on perceived usefulness and perceived ease of use (Pinem et al., 2026). In the context of digital taxation, taxpayers are more likely to adopt e-filing and e-billing when they perceive these systems as beneficial, accessible, and easy to operate. Consequently, positive perceptions of digital tax services may encourage taxpayers to fulfill their tax obligations more effectively.

While TAM explains technology acceptance, Attribution Theory provides a behavioral perspective by emphasizing that individual actions are influenced by both internal and external factors. Internal factors include awareness, knowledge, and motivation, whereas external factors include regulations, administrative systems, and educational interventions. In this study, e-filing and e-billing represent external administrative facilities, while tax awareness campaigns represent external educational support that may enhance taxpayers' understanding and willingness to comply. The integration of TAM and Attribution Theory therefore provides a comprehensive explanation of how digital tax systems and tax awareness campaigns jointly influence taxpayer compliance.

#### ***Taxpayer Compliance***

Taxpayer compliance refers to taxpayers' willingness and behavior in fulfilling tax obligations in accordance with applicable regulations, including registering, calculating, paying, and reporting taxes accurately and on time (Wulandari, 2025). Compliance is commonly viewed through two dimensions: formal compliance, which relates to administrative obligations such as timely tax return submission, and material compliance, which concerns the accuracy of tax calculation and payment (Jeandry & Mokogintas, 2023; Putri et al., 2025).

In the digital taxation environment, taxpayer compliance is influenced not only by taxpayers' willingness to comply but also by their ability to utilize digital tax services effectively. Previous studies suggest that digital tax systems can improve compliance by reducing administrative complexity and facilitating reporting and payment procedures

(Bayu et al., 2022; Rokhman et al., 2023; Sutisna & Fachril, 2023). However, compliance also depends on taxpayers' understanding, awareness, and readiness to use these systems (Abrori et al., 2024; Handayani & Napisah, 2024; Hanum & Mulyawan, 2024). Therefore, taxpayer compliance may be influenced by both technological factors and educational support provided through tax awareness campaigns.

### ***E-Filing System***

E-filing is an electronic tax reporting system that enables taxpayers to submit tax returns online through the DJP platform or authorized service providers (Handayani & Napisah, 2024). From the perspective of TAM, e-filing may encourage compliance when taxpayers perceive the system as useful and easy to use. By simplifying reporting procedures, reducing administrative costs, and providing greater flexibility in tax return submission, e-filing can lower compliance barriers and improve reporting efficiency.

Empirical studies have consistently reported a positive relationship between e-filing and taxpayer compliance. E-filing improves accessibility, reduces reporting burdens, and facilitates timely submission of tax returns, thereby supporting higher compliance levels (Handayani & Napisah, 2024; Hanum & Mulyawan, 2024; Pradnyana & Prena, 2019). Nevertheless, the effectiveness of e-filing may depend on taxpayers' ability to understand and utilize the system properly, suggesting that additional educational support may be required to maximize its compliance benefits.

### ***E-Billing System***

E-billing is an electronic tax payment system that enables taxpayers to generate billing codes and complete tax payments through various digital payment channels. The system was introduced to improve payment accuracy, transparency, and efficiency while reducing errors associated with manual payment procedures. According to TAM, taxpayers are more likely to utilize e-billing when they perceive it as beneficial and easy to operate.

The implementation of e-billing may enhance taxpayer compliance by simplifying payment procedures, increasing convenience, and reducing compliance costs. Previous studies indicate that digital tax payment services contribute positively to taxpayer compliance because they make tax payment processes more practical and efficient (Handayani & Napisah, 2024; Hanum & Mulyawan, 2024; Nabilah & Munari, 2023). Similarly, Sutisna and Fachril (2023) found that digital tax administration supports compliance by facilitating taxpayers in fulfilling their obligations. However, taxpayers must still understand payment procedures and tax requirements, highlighting the importance of complementary educational initiatives.

### ***Tax Awareness Campaigns***

Tax awareness campaigns, often referred to as tax socialization, are educational initiatives conducted by tax authorities to improve taxpayers' understanding of tax regulations, obligations, and administrative procedures. These initiatives play an important role in the digital taxation environment because taxpayers must not only understand tax rules but also possess the knowledge required to utilize electronic tax services effectively.

From the perspective of Attribution Theory, tax awareness campaigns represent external interventions that may influence taxpayers' internal awareness, understanding, and motivation. Prior studies have shown that tax socialization, tax knowledge, and taxpayer awareness are positively associated with taxpayer compliance (Franata & Khairudin, 2025; Pradisa & Ferdiansyah, 2025; Toly et al., 2023). Furthermore, tax socialization

contributes to taxpayer trust, understanding of tax regulations, and compliance behavior (Abrori et al., 2024; Alfika et al., 2025). Accordingly, tax awareness campaigns may not only directly encourage compliance but also strengthen the effectiveness of digital tax systems by helping taxpayers understand and utilize e-filing and e-billing more effectively.

### **Hypotheses Development**

#### ***The Effect of the E-Filing System on Taxpayer Compliance***

According to TAM, taxpayers are more likely to adopt a technology when they perceive it as useful and easy to use (Davis, 1989). E-filing simplifies tax reporting procedures, increases accessibility, and reduces administrative burdens, thereby facilitating the fulfillment of tax obligations. Previous studies have demonstrated that e-filing contributes positively to taxpayer compliance by improving efficiency and reducing reporting complexity (Handayani & Napisah, 2024; Pradisa & Ferdiansyah, 2025). Therefore, the following hypothesis is proposed:

H1: The e-filing system has a positive and significant effect on taxpayer compliance.

#### ***The Effect of the E-Billing System on Taxpayer Compliance***

TAM further suggests that taxpayers are more likely to comply when digital payment systems are perceived as beneficial and easy to operate. E-billing facilitates tax payment through electronic billing codes and multiple payment channels, reducing procedural complexity and increasing convenience. Empirical evidence indicates that e-billing supports taxpayer compliance by simplifying payment procedures and improving payment efficiency (Handayani & Napisah, 2024; Hanum & Mulyawan, 2024; Sutisna & Fachril, 2023). Therefore, the following hypothesis is proposed:

H2: The e-billing system has a positive and significant effect on taxpayer compliance.

#### ***The Moderating Role of Tax Awareness Campaigns in the Relationship Between E-Filing and Taxpayer Compliance***

Although e-filing provides technological convenience, its effectiveness may depend on taxpayers' understanding of how to use the system. Attribution Theory suggests that external interventions can shape individual awareness and behavior. Tax awareness campaigns provide information, guidance, and practical assistance that may increase taxpayers' confidence and ability to utilize e-filing effectively. Previous studies highlight the importance of tax socialization and taxpayer understanding in supporting compliance within digital tax environments (Abrori et al., 2024; Nabilah & Munari, 2023). Therefore, the following hypothesis is proposed:

H3: Tax awareness campaigns moderate and strengthen the effect of the e-filing system on taxpayer compliance.

#### ***The Moderating Role of Tax Awareness Campaigns in the Relationship Between E-Billing and Taxpayer Compliance***

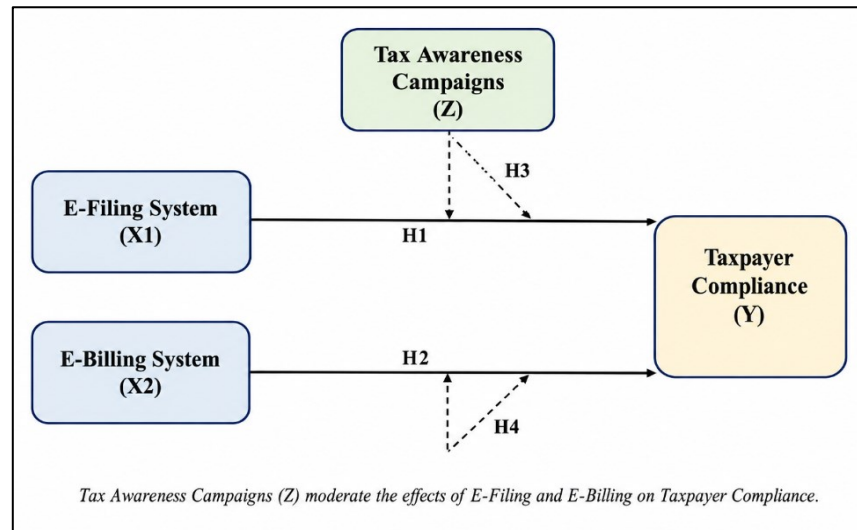
The effectiveness of e-billing may also depend on taxpayers' understanding of payment procedures and tax requirements. Tax awareness campaigns can reduce uncertainty, improve tax knowledge, and increase taxpayers' confidence in utilizing digital payment services. Prior studies suggest that tax socialization and taxpayer understanding enhance the effectiveness of digital tax services in encouraging compliance (Abrori et al., 2024; Hanum & Mulyawan, 2024; Nabilah & Munari, 2023). Therefore, the following hypothesis is proposed:

H4: Tax awareness campaigns moderate and strengthen the effect of the e-billing system on taxpayer compliance.

### Conceptual Framework

Based on the TAM and Attribution Theory, this study proposes that taxpayer compliance is influenced by both technological and behavioral factors. E-filing and e-billing are expected to enhance taxpayer compliance by simplifying tax reporting and payment procedures, thereby increasing the perceived usefulness and ease of use of digital tax services. However, the effectiveness of these systems may vary depending on taxpayers' understanding and readiness to utilize them. Accordingly, tax awareness campaigns are proposed as a moderating variable that strengthens the relationships between e-filing and taxpayer compliance and between e-billing and taxpayer compliance. The conceptual framework in Figure 1 therefore reflects the direct effects of digital tax systems on taxpayer compliance as well as the moderating role of tax awareness campaigns.

Figure 1. Research Framework



## RESEARCH METHOD

### Research Design

This study employed a quantitative approach with a causal associative research design to examine the relationships among e-filing, e-billing, tax awareness campaigns, and taxpayer compliance. The study was designed to investigate the direct effects of the e-filing system and e-billing system on taxpayer compliance and to examine whether tax awareness campaigns strengthen these relationships. A quantitative approach was considered appropriate because the study sought to test theoretically derived hypotheses and evaluate the significance of relationships among the research variables using statistical analysis. In this study, taxpayer compliance served as the dependent variable, while the e-filing system and e-billing system were treated as independent variables. Tax awareness campaigns, also referred to as tax socialization, were positioned as a moderating variable that was expected to strengthen the effects of digital tax systems on taxpayer compliance.

### Population and Sample

The population of this study consisted of Individual Taxpayers (*Wajib Pajak Orang Pribadi* [WPOP]) registered at KP2KP Majalengka. Based on processed data obtained from the Kuningan Tax Office, the number of registered individual taxpayers reached

57,073 in the 2021 tax return year. Considering the large population size and the practical limitations associated with reaching all taxpayers, a sample of 100 respondents was selected for the study.

The respondents were selected using an incidental sampling technique. This sampling approach was considered suitable because the study focused on taxpayers who had direct experience with tax reporting and payment activities and were therefore capable of providing relevant information regarding the implementation of e-filing, e-billing, tax awareness campaigns, and taxpayer compliance. Although incidental sampling may limit the generalizability of the findings, it enabled the researcher to collect data from taxpayers who were accessible during the data collection period and who met the requirements established for participation in the study.

### **Respondent Inclusion Criteria**

To ensure the relevance and quality of the collected data, respondents were required to satisfy several eligibility criteria. Participants had to be registered individual taxpayers at KP2KP Majalengka and possess experience in fulfilling tax obligations, particularly through tax reporting and tax payment activities. In addition, respondents were expected to have knowledge of or experience with the use of e-filing and e-billing systems and to have received or been exposed to tax information, education, or tax socialization programs conducted by the tax authority. Participation in the study was entirely voluntary, and only respondents who completed the questionnaire properly were included in the final analysis. Questionnaires containing incomplete responses were excluded from further statistical testing.

### **Research Instrument and Measurement**

Primary data were collected using a structured questionnaire designed to measure the research variables. All variables were assessed using a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). The questionnaire was developed to capture respondents' perceptions regarding digital tax administration services, tax awareness campaigns, and taxpayer compliance.

The e-filing system was measured through indicators reflecting taxpayers' perceptions of the usefulness, ease of use, accessibility, and efficiency of e-filing in facilitating tax return reporting. The e-billing system was measured through indicators related to ease of payment, payment accuracy, flexibility of payment channels, and efficiency in fulfilling tax payment obligations. Tax awareness campaigns were measured through indicators associated with the frequency of receiving tax-related information, the clarity of socialization materials, and improvements in taxpayer understanding resulting from tax education activities. Meanwhile, taxpayer compliance was measured through indicators reflecting timely tax reporting, willingness to fulfill tax obligations, accuracy in reporting tax information, and compliance with applicable tax payment and reporting procedures.

Table 2 presents the operationalization of the study variables.

**Table 2.** The Operationalization of the Study Variables

Variable		Indicators	Number of Items
E-Filing System	X1	Perceived usefulness, ease of use, accessibility, and efficiency of e-filing	4
E-Billing System	X2	Ease of payment, payment accuracy, flexibility of payment channels, and efficiency	3

Tax Awareness Campaigns	Z	Frequency of tax information, clarity of socialization materials, and improvement of taxpayer understanding	3
Taxpayer Compliance	Y	Timeliness of reporting, willingness to comply, reporting accuracy, and procedural compliance	4

Prior to hypothesis testing, the research instrument was evaluated through validity and reliability testing to ensure the quality of the measurement scales. Validity was assessed using Pearson Product-Moment correlation by examining the relationship between each questionnaire item and its corresponding construct score. Questionnaire items were considered valid when the calculated correlation coefficient exceeded the critical value, and the significance level was below 0.05. Reliability was assessed using Cronbach's alpha coefficient, with values exceeding 0.70 indicating acceptable internal consistency.

### Data Collection Procedure

Data were collected through the distribution of questionnaires to taxpayers who met the established inclusion criteria. Before participating in the study, respondents were informed about the objectives of the research and the type of information required. They were also assured that the information provided would be used solely for academic purposes and would remain confidential. Participation was entirely voluntary, and respondents were free to decline participation at any stage of the data collection process. Completed questionnaires were screened to ensure completeness and consistency before being coded and entered into statistical software for analysis. After the screening process, a total of 100 valid responses were obtained and included in the final dataset used for hypothesis testing.

### Research Ethics

This study adhered to fundamental research ethics principles throughout the data collection and analysis process. Participation was voluntary, and respondents were not subjected to any form of coercion. The anonymity of respondents was maintained by ensuring that no personally identifiable information was disclosed in the research report. All responses were treated confidentially and were used exclusively for academic purposes. Furthermore, the findings were reported in aggregate form to prevent the identification of individual respondents.

### Data Analysis Technique

The data were analyzed using Moderated Regression Analysis (MRA) with the assistance of SPSS or equivalent statistical software. This analytical technique was selected because it enables the examination of both direct effects and moderating effects within a single regression framework. The analysis began with descriptive statistics to provide an overview of respondents' perceptions regarding the study variables. Instrument quality was subsequently evaluated through validity and reliability testing before the hypotheses were examined using regression analysis.

The direct effects of the e-filing system, e-billing system, and tax awareness campaigns on taxpayer compliance were assessed through multiple regression analysis. To test the moderating hypotheses, interaction terms were constructed by multiplying the independent variables by the moderating variable, resulting in the interaction terms E-Filing System  $\times$  Tax Awareness Campaigns and E-Billing System  $\times$  Tax Awareness Campaigns. These interaction variables were then incorporated into the regression model to determine whether tax awareness campaigns strengthened the relationships between digital tax systems and taxpayer compliance.

The moderated regression model used in this study is expressed as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 Z + \beta_4 (X_1 \times Z) + \beta_5 (X_2 \times Z) + \varepsilon$$

where Y represents Taxpayer Compliance,  $\alpha$  denotes the constant term, X1 represents the E-Filing System, X2 represents the E-Billing System, Z represents Tax Awareness Campaigns,  $\beta$  denotes the regression coefficients, and  $\varepsilon$  represents the error term.

## RESULTS

### Respondents Demographic Profiles

**Table 3.** Respondents Demographic Profiles

Characteristics	Category	Frequency	Percentage (%)
Gender	Male	54	54%
	Female	46	46%
Age	18-25 years	21	21%
	26-35 years	32	32%
	36-45 years	27	27%
	>45 years	20	20%
Education Level	Senior High School/Equivalent	28	28%
	Diploma	12	12%
	Bachelor's Degree	48	48%
	Postgraduate Degree	12	12%
Occupation	Employee	38	38%
	Entrepreneur	31	31%
	Civil Servant	13	13%
	Freelancer/Others	18	18%
Experience Using E-Filing	Yes	82	82%
	No	18	18%
Experience Using E-Billing	Yes	76	76%
	No	24	24%

**Table 3** presents the demographic characteristics of the 100 respondents included in this study. Male respondents accounted for 54.0% of the sample, while female respondents represented 46%. The largest age group was 26–35 years (32%), followed by respondents aged 36–45 years (27%). In terms of educational attainment, nearly half of the respondents held a bachelor's degree (48%), while 28% had completed senior high school, and 12% held diploma and postgraduate qualifications. Regarding occupation, employees constituted the largest group (38%), followed by entrepreneurs (31%), freelancers or other occupations (18%), and civil servants (13%).

The profile of respondents also indicates substantial familiarity with digital tax administration systems. A total of 82% of respondents reported having used e-filing, while 76% had experience using e-billing. This suggests that the respondents possessed sufficient exposure to electronic tax services and were therefore suitable participants for evaluating the relationships examined in this study.

### Descriptive Statistics Analysis

**Table 4.** Descriptive Statistics (N = 100)

Construct	Min.	Max.	M	SD
E-Filing System (X1)	1.40	5.00	4.12	0.85
E-Billing System (X2)	1.60	5.00	04.05	0.78

Tax Awareness Campaigns (Z)	1.20	5.00	3.85	0.92
Taxpayer Compliance (Y)	1.80	5.00	4.20	0.75

Note. M = Mean, SD = Standard Deviation.

**Table 4** presents the descriptive statistics for the study variables. Overall, respondents reported favorable perceptions of all constructs. Taxpayer Compliance recorded the highest mean score ( $M = 4.20$ ,  $SD = 0.75$ ), indicating a generally high level of self-reported compliance among respondents. The E-Filing System also received a relatively high evaluation ( $M = 4.12$ ,  $SD = 0.85$ ), followed by the E-Billing System ( $M = 4.05$ ,  $SD = 0.78$ ). Tax Awareness Campaigns obtained a mean score of 3.85 ( $SD = 0.92$ ), suggesting that respondents generally perceived tax socialization activities positively, although less strongly than the digital tax service variables. These findings provide preliminary evidence that respondents viewed both digital tax administration systems and tax awareness initiatives favorably.

### Validity and Reliability Test Results

#### Validity Test

The validity test was conducted using Pearson Product-Moment correlation analysis. With a sample size of 100 respondents and a significance level of 5%, the critical r-table value was 0.196. Questionnaire items were considered valid when the calculated correlation coefficient exceeded the critical value, and the significance level was below 0.05.

**Table 5.** Validity Test Results

Variables	Item Indicator	r-count	r-table	Sig. (2-tailed)	Status
E-Filing System (X1)	X1.1	0.812	0.196	0.000	Valid
	X1.2	0.765	0.196	0.000	Valid
	X1.3	0.843	0.196	0.000	Valid
	X1.4	0.791	0.196	0.000	Valid
E-Billing System (X2)	X2.1	0.855	0.196	0.000	Valid
	X2.2	0.821	0.196	0.000	Valid
	X2.3	0.867	0.196	0.000	Valid
Tax Awareness Campaigns (Z)	Z.1	0.789	0.196	0.000	Valid
	Z.2	0.814	0.196	0.000	Valid
	Z.3	0.832	0.196	0.000	Valid
Taxpayer Compliance (Y)	Y.1	0.881	0.196	0.000	Valid
	Y.2	0.846	0.196	0.000	Valid
	Y.3	0.875	0.196	0.000	Valid
	Y.4	0.892	0.196	0.000	Valid

As shown in **Table 5**, all measurement items produced correlation coefficients greater than the critical value of 0.196, and all significance values were below 0.05. These results indicate that all questionnaire items adequately measured their respective constructs and were therefore suitable for further analysis.

#### Reliability Test

Reliability testing was performed using Cronbach's alpha to evaluate the internal consistency of the measurement scales.

**Table 6.** Reliability Test Results

Variables	Number of Items	Cronbach's Alpha	Critical Value	Status
E-Filing System (X1)	4	0.845	0.60	Reliable

E-Billing System (X2)	3	0.872	0.60	Reliable
Tax Awareness Campaigns (Z)	3	0.828	0.60	Reliable
Taxpayer Compliance (Y)	4	0.891	0.60	Reliable

Table 6 demonstrates that all variables achieved Cronbach’s alpha values exceeding the recommended threshold of 0.60. The e-filing system recorded a reliability coefficient of 0.845, the e-billing system 0.872, tax awareness campaigns 0.828, and taxpayer compliance 0.891. These results confirm that all constructs exhibited satisfactory internal consistency and reliability.

### Model Summary

Table 7. Model Summary

Model	R	R <sup>2</sup>	Adjusted R <sup>2</sup>	Std. Error of the Estimate
MRA Model	0.721	0.520	0.505	3.214

The model summary results in Table 7 indicate an R value of 0.721, suggesting a strong relationship between the predictor variables and Taxpayer Compliance. The coefficient of determination (R<sup>2</sup> = 0.520) indicates that 52.0% of the variation in Taxpayer Compliance can be explained by the variables included in the model. The remaining 48.0% may be attributed to factors not incorporated into the present study. Furthermore, the Adjusted R<sup>2</sup> value of 0.505 demonstrates that the model retained substantial explanatory power after adjustment for the number of predictors included in the analysis.

### Moderated Regression Analysis (MRA)

Table 8. MRA Results

Hypotheses		Coefficient (β)	t-value	Sig. (p-value)	Remarks
Constant		12.450	4.312	0.000	-
H1	X1 → Y	0.342	2.845	0.012	Accepted
H2	X2 → Y	0.385	3.102	0.008	Accepted
-	Z → Y	0.215	2.145	0.035	Significant
H3	X1 × Z → Y	0.274	2.568	0.021	Accepted
H4	X2 × Z → Y	0.298	2.741	0.018	Accepted

Table 8 displays the results of the MRA. The findings indicate that both digital tax administration variables significantly influenced taxpayer compliance. The e-filing system exhibited a positive and significant effect on taxpayer compliance (β = 0.342, t = 2.845, p = 0.012), supporting H1. Similarly, the e-billing system demonstrated a positive and significant effect on taxpayer compliance (β = 0.385, t = 3.102, p = 0.008), supporting H2.

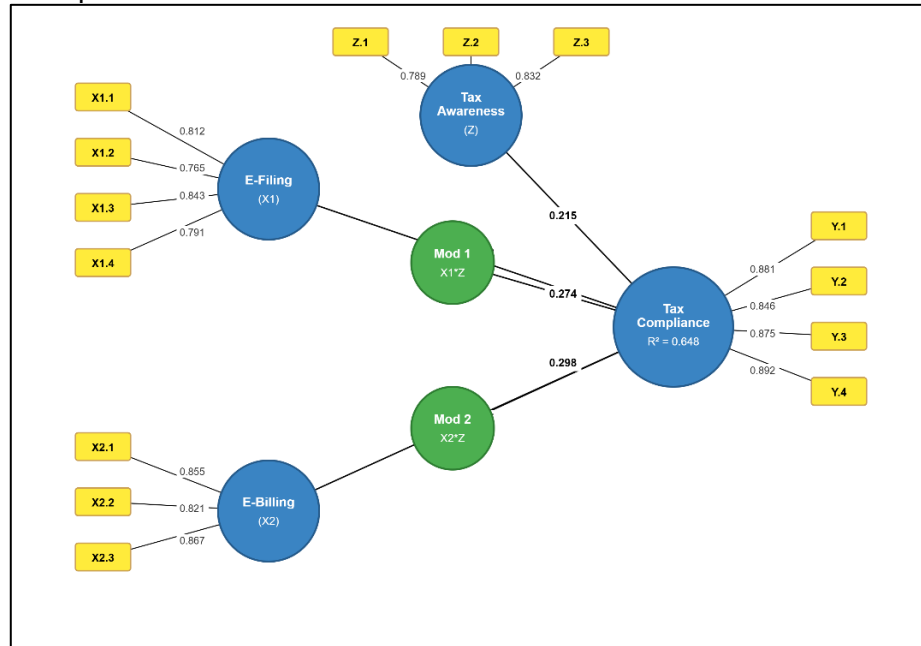
Tax awareness campaigns were also positively associated with taxpayer compliance (β = 0.215, t = 2.145, p = 0.035), indicating that respondents who perceived stronger tax awareness initiatives tended to report higher levels of compliance.

The moderating effects were found to be statistically significant. The interaction between the e-filing system and tax awareness campaigns positively influenced taxpayer compliance (β = 0.274, t = 2.568, p = 0.021), supporting H3. Likewise, the interaction between the e-billing system and tax awareness campaigns was positive and significant (β = 0.298, t = 2.741, p = 0.018), supporting H4. These findings indicate that tax awareness campaigns strengthen the positive effects of both e-filing and e-billing on taxpayer compliance.

### Empirical Model

Figure 2 illustrates the direct effects of the e-filing system and e-billing system on taxpayer compliance, as well as the moderating role of tax awareness campaigns in strengthening both relationships.

Figure 2. Empirical Model



## DISCUSSION

### Key Findings Analysis

#### H1: The Effect of E-Filing on Taxpayer Compliance

The findings indicate that the e-filing system has a positive and significant effect on taxpayer compliance ( $\beta = 0.342$ ,  $p = 0.012$ ), supporting H1. This result suggests that greater effectiveness and acceptance of the e-filing system are associated with higher levels of taxpayer compliance. The finding is particularly relevant in the context of KP2KP Majalengka, where taxpayer compliance declined substantially despite the increasing availability of digital tax services. The result implies that digital reporting systems can help reduce procedural barriers that may discourage taxpayers from fulfilling their reporting obligations.

This finding supports the TAM, which posits that technology adoption is influenced by perceived usefulness and perceived ease of use (Davis, 1989). In the context of tax administration, e-filing enhances the reporting process by enabling taxpayers to submit annual tax returns electronically, reducing the need for physical visits to tax offices, shortening processing time, and increasing flexibility in fulfilling reporting obligations. When taxpayers perceive the system as beneficial and relatively easy to operate, they are more likely to use it consistently, thereby improving formal tax compliance.

The finding is consistent with previous studies reporting that e-filing contributes positively to taxpayer compliance by simplifying reporting procedures and improving accessibility. For example, Alfika et al. (2025) found that the implementation of e-filing was associated with higher taxpayer compliance because it reduced reporting complexity. Similarly, Handayani and Napisah (2024) demonstrated that e-filing improves compliance through

greater efficiency and accessibility, while [Hanum and Mulyawan \(2024\)](#) emphasized that electronic reporting systems are more effective when taxpayers understand how to use them properly.

Although the positive effect of e-filing is evident, the findings also suggest that technological availability alone may not be sufficient to ensure compliance. Some taxpayers may still encounter difficulties due to limited digital literacy, inadequate tax knowledge, or uncertainty regarding reporting procedures. Consequently, while e-filing serves as an important instrument for improving compliance, its effectiveness depends on taxpayers' ability and willingness to engage with the system. This observation reinforces the argument that digital transformation in tax administration should be accompanied by educational and support mechanisms that help taxpayers utilize digital services effectively.

### ***H2: The Effect of E-Billing on Taxpayer Compliance***

The results further reveal that the e-billing system has a positive and significant effect on taxpayer compliance ( $\beta = 0.385$ ,  $p = 0.008$ ), supporting H2. Compared with e-filing, which primarily facilitates reporting activities, e-billing is more closely associated with the payment dimension of tax compliance. The finding indicates that taxpayers are more likely to fulfill their payment obligations when the payment process becomes more efficient, accessible, and transparent.

This result is also consistent with the core proposition of TAM that technologies perceived as useful and easy to use are more likely to generate favorable behavioral outcomes ([Davis, 1989](#)). E-billing simplifies tax payment procedures through the use of electronic billing codes, reduces administrative errors, and provides multiple payment channels. These features make the payment process more convenient and may lower the compliance costs associated with fulfilling tax obligations. As a result, taxpayers may be more willing to complete their tax payments accurately and within the prescribed deadlines.

The present finding corroborates previous empirical evidence. [Nabilah and Munari \(2023\)](#) reported that e-billing supports taxpayer compliance by simplifying payment procedures and minimizing administrative obstacles. Likewise, [Handayani and Napisah \(2024\)](#) found a significant relationship between e-billing implementation and taxpayer compliance, while [Hanum and Mulyawan \(2024\)](#) emphasized that taxpayers who understand electronic payment procedures are more likely to comply with their tax obligations.

Nevertheless, the effectiveness of e-billing should not be interpreted as purely a technological issue. Taxpayers may still encounter challenges in determining the appropriate tax type, selecting the correct tax period, generating billing codes, or ensuring that payments are properly recorded within the system. Therefore, although e-billing significantly improves compliance, it should be viewed as part of a broader compliance-support framework that includes taxpayer guidance, responsive assistance, and continuous tax education. This perspective is particularly important in local tax service units such as KP2KP Majalengka, where taxpayers may possess varying levels of digital and tax-related competencies.

### ***H3: The Moderating Role of Tax Awareness Campaigns in the Relationship Between E-Filing and Taxpayer Compliance***

The results demonstrate that the interaction between the e-filing system and tax awareness campaigns has a positive and significant effect on taxpayer compliance ( $\beta =$

0.274,  $p = 0.021$ ), supporting H3. This finding indicates that the positive influence of e-filing on taxpayer compliance becomes stronger when taxpayers receive adequate tax awareness campaigns, guidance, and educational support. In other words, the effectiveness of e-filing is not determined solely by the availability of digital technology but also by the extent to which taxpayers understand and are prepared to use the system effectively.

This finding directly addresses the empirical issue identified in the introduction. Although digital tax services have experienced substantial growth and adoption, compliance challenges remain evident at the local level, as reflected by the decline in taxpayer compliance at KP2KP Majalengka. The results suggest that digitalization alone may not be sufficient to improve compliance outcomes. Instead, taxpayers must possess the necessary knowledge, confidence, and understanding to utilize digital systems correctly. Tax awareness campaigns therefore serve as an important mechanism for bridging the gap between technological availability and actual taxpayer behavior.

From the perspective of Attribution Theory, taxpayer behavior is influenced by both external and internal factors. While e-filing represents an external administrative facility provided by tax authorities, taxpayer compliance ultimately depends on internal factors such as awareness, knowledge, confidence, and motivation. Tax awareness campaigns function as an external intervention that can shape these internal attributes by improving taxpayers' understanding of tax obligations and digital reporting procedures. Through educational activities, taxpayers may develop greater confidence in using e-filing, become more aware of reporting deadlines, and better understand the consequences of non-compliance. Consequently, the positive effect of e-filing on compliance becomes stronger when supported by effective tax awareness campaigns.

The findings also complement the TAM. TAM suggests that technology adoption is influenced by perceived usefulness and perceived ease of use (Davis, 1989). However, taxpayers may not fully recognize these benefits if they lack sufficient information about the system. Tax awareness campaigns can help taxpayers understand the practical advantages of e-filing, reduce uncertainty regarding reporting procedures, and improve perceptions of ease of use. As a result, socialization activities create conditions that enhance taxpayers' acceptance of digital tax services, thereby strengthening the relationship between e-filing and compliance.

This finding extends previous research in an important way. Prior studies have generally emphasized tax socialization, taxpayer awareness, or tax knowledge as direct determinants of compliance. For example, Wulandari and Ernandi (2025) found that tax socialization contributes to taxpayer awareness and compliance, while Abrori et al. (2024) reported that tax socialization and understanding of tax regulations are associated with individual taxpayer compliance. Hanum and Mulyawan (2024) likewise highlighted the importance of taxpayer understanding in supporting the effectiveness of electronic tax systems. While these studies primarily examined the direct role of tax education, the present study demonstrates that tax awareness campaigns also function as a strengthening mechanism that enhances the effectiveness of e-filing in encouraging taxpayer compliance.

This result constitutes one of the principal contributions of the study. Unlike previous studies that predominantly treated tax awareness campaigns as an independent variable, the present research shows that tax awareness campaigns play a moderating role by amplifying the positive impact of digital tax reporting systems. The finding

suggests that investments in digital infrastructure should be accompanied by continuous taxpayer education to achieve optimal compliance outcomes.

***H4: The Moderating Role of Tax Awareness Campaigns in the Relationship Between E-Billing and Taxpayer Compliance***

The findings further indicate that tax awareness campaigns significantly strengthen the relationship between e-billing and taxpayer compliance ( $\beta = 0.298$ ,  $p = 0.018$ ), supporting H4. This result suggests that the effectiveness of e-billing in promoting taxpayer compliance increases when taxpayers receive adequate information, guidance, and education regarding electronic payment procedures. Similar to the e-filing findings, the result demonstrates that digital payment systems achieve greater effectiveness when supported by comprehensive tax awareness initiatives.

The moderating effect identified in this study highlights an important characteristic of digital tax administration. Although e-billing simplifies tax payment procedures, taxpayers must still understand how to generate billing codes, determine the appropriate tax type, select the correct tax period, and complete payments accurately. Without sufficient guidance, taxpayers may experience uncertainty or make procedural errors that undermine the intended benefits of the system. Tax awareness campaigns help address these challenges by providing practical instruction and increasing taxpayers' familiarity with electronic payment procedures.

This finding can also be interpreted through Attribution Theory. Tax awareness campaigns represent an external factor that influences taxpayers' internal understanding and willingness to comply. By receiving information and guidance from tax authorities, taxpayers may develop greater confidence in completing payment obligations and become more aware of the importance of timely tax payments. These internal changes contribute to stronger compliance behavior and enhance the effectiveness of e-billing as a compliance-support tool.

The finding likewise reinforces the logic of TAM. The usefulness and ease of use of e-billing are unlikely to be fully realized if taxpayers do not understand how the system operates. Through tax awareness campaigns, taxpayers gain practical knowledge regarding payment procedures and system utilization, which may improve their perceptions of usefulness and ease of use. Consequently, tax awareness campaigns indirectly support technology acceptance while simultaneously strengthening the impact of e-billing on taxpayer compliance.

The present finding is consistent with previous studies emphasizing the importance of educational support in digital tax administration. [Nabilah and Munari \(2023\)](#) identified e-billing and tax socialization as important factors associated with taxpayer compliance. [Hanum and Mulyawan \(2024\)](#) found that taxation knowledge enhances the effectiveness of electronic tax services, while [Abrori et al. \(2024\)](#) demonstrated that tax socialization and understanding of tax regulations contribute positively to compliance behavior. The current study extends these findings by showing that tax awareness campaigns do not merely influence compliance directly but also strengthen the effectiveness of digital tax payment systems.

Taken together, the moderation results of H3 and H4 provide strong evidence that taxpayer compliance in the digital era is shaped by the interaction between technology and education. E-filing and e-billing provide the technological infrastructure needed to facilitate tax reporting and payment, whereas tax awareness campaigns provide the knowledge and confidence necessary for taxpayers to utilize these systems effectively.

The findings therefore suggest that successful tax digitalization requires a balanced strategy that combines technological innovation with continuous taxpayer education. Such an approach is particularly relevant for local tax service units such as KP2KP Majalengka, where taxpayers may possess diverse levels of tax knowledge and digital capability.

### **Research Implications**

#### ***Theoretical Implications***

The findings contribute to the tax compliance literature by demonstrating the complementary roles of the TAM and Attribution Theory in explaining taxpayer behavior within a digital tax administration environment. Consistent with TAM, the results confirm that taxpayers are more likely to comply when digital systems such as e-filing and e-billing are perceived as useful and easy to use. At the same time, Attribution Theory helps explain why the effects of these systems vary across taxpayers by highlighting the role of external interventions, such as tax awareness campaigns, in shaping internal awareness, understanding, and motivation.

More importantly, the study extends existing research by positioning tax awareness campaigns as a moderating mechanism rather than merely a direct determinant of taxpayer compliance. The findings suggest that educational interventions enhance the effectiveness of digital tax systems by strengthening taxpayers' ability and willingness to utilize those systems appropriately. This perspective contributes to a more integrated understanding of taxpayer compliance that combines technological, behavioral, and educational dimensions.

#### ***Practical Implications***

The findings offer important implications for the DJP and local tax service units. While continued investment in digital tax infrastructure remains necessary, the results suggest that technological development alone is insufficient to maximize taxpayer compliance. Digital platforms should be accompanied by ongoing educational initiatives that improve taxpayers' understanding of tax obligations and digital procedures.

For KP2KP Majalengka, the findings highlight the importance of implementing targeted tax awareness campaigns that address practical taxpayer needs. Socialization activities should focus not only on the importance of tax compliance but also on providing clear guidance regarding e-filing procedures, e-billing code generation, payment processes, and common procedural errors. Tailoring educational programs to different taxpayer groups may further improve the effectiveness of these initiatives.

For taxpayers, the findings emphasize the value of actively participating in tax education programs and developing greater familiarity with digital tax services. A better understanding of e-filing and e-billing procedures may help taxpayers utilize available systems more effectively and fulfill their obligations in a timely and accurate manner. Ultimately, stronger taxpayer knowledge and awareness can support both individual compliance and broader tax administration objectives.

### **CONCLUSION**

This study examined the effects of the e-filing system and e-billing system on individual taxpayer compliance and investigated the moderating role of tax awareness campaigns among taxpayers registered at KP2KP Majalengka. The findings reveal that both e-filing and e-billing have positive and significant effects on taxpayer compliance, indicating that digital tax administration can facilitate taxpayers in fulfilling their reporting and payment

obligations more efficiently. These results suggest that the adoption of digital tax services contributes to improving compliance by reducing administrative complexity, increasing accessibility, and enhancing the convenience of tax-related procedures.

More importantly, the study demonstrates that tax awareness campaigns significantly strengthen the positive effects of both e-filing and e-billing on taxpayer compliance. This finding indicates that the effectiveness of digital tax systems depends not only on the availability of technological infrastructure but also on taxpayers' understanding of how to use these systems effectively. Tax awareness campaigns provide essential educational support that helps taxpayers develop greater knowledge, confidence, and awareness regarding their tax obligations, thereby enabling them to benefit more fully from digital tax services.

The findings support the TAM by confirming that taxpayers are more likely to comply when digital tax systems are perceived as useful and accessible. The findings also support Attribution Theory by demonstrating that taxpayer behavior is influenced not only by technological facilities but also by external interventions that shape taxpayers' awareness and understanding. By integrating these two theoretical perspectives, this study provides a more comprehensive explanation of taxpayer compliance in the context of digital tax administration.

This study also contributes to the tax compliance literature by highlighting the moderating role of tax awareness campaigns. While previous studies have frequently examined tax socialization as a direct determinant of taxpayer compliance, the present study demonstrates that tax awareness campaigns also function as a strengthening mechanism that enhances the effectiveness of e-filing and e-billing systems. This contribution provides a more nuanced understanding of how digital tax services and taxpayer education interact to influence compliance behavior.

#### **LIMITATION**

Despite its contributions, this study has several limitations that should be considered when interpreting the findings. First, the study was conducted among 100 individual taxpayers registered at KP2KP Majalengka, which may limit the generalizability of the findings to other regions, tax service offices, or taxpayer categories, particularly corporate taxpayers who may exhibit different compliance characteristics and decision-making processes.

Second, the study relied on self-reported questionnaire data to measure respondents' perceptions and behaviors. Although the research instrument demonstrated satisfactory validity and reliability, self-reported responses may be affected by social desirability bias, where respondents may overstate their level of compliance or their understanding of digital tax systems. Consequently, the reported perceptions may not fully reflect actual taxpayer behavior.

Third, the study employed a cross-sectional research design, which captured taxpayer perceptions at a single point in time. As a result, the study was unable to examine how taxpayer compliance and the effectiveness of digital tax systems may evolve over time as taxpayers gain greater experience with e-filing and e-billing services.

Future research is encouraged to address these limitations by incorporating larger and more diverse samples from different regions and taxpayer groups. Researchers may also consider utilizing objective compliance data obtained from tax authority records, where permitted, to complement self-reported measures. In addition, future studies could

adopt longitudinal designs to investigate changes in taxpayer compliance over time and examine the long-term effectiveness of digital tax administration initiatives. Expanding the research model by including variables such as tax literacy, digital literacy, trust in tax authorities, perceived risk, service quality, or taxpayer income may also provide a broader understanding of the factors that influence taxpayer compliance in the digital era.

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### **DECLARATION OF CONFLICTING INTERESTS**

The authors have declared no potential conflicts of interest concerning the research, authorship, and/or publication of this article. This study was conducted purely for academic purposes to contribute to the literature on public finance and tax administration.

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