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## The Influence Of E-Filing Implementation On Taxpayer Compliance Through Service Quality Satisfaction At Kpp Pratama Sidoarjo Barat

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### ABSTRACT

The purpose of this study is to examine the impact of e-filing implementation on taxpayer compliance through service quality satisfaction at KPP Pratama Sidoarjo Barat. This research employs a quantitative approach with a survey method, using a sample of 100 taxpayers registered at KPP Pratama Sidoarjo Barat. Data analysis is conducted using the Partial Least Squares (PLS) technique through the SmartPLS 4 application. The data testing techniques applied in this study include validity tests, reliability tests, discriminant validity tests, Fornell-Larcker tests, cross-loading tests, R-square tests, and t-tests. The findings indicate that the implementation of e-filing has a positive and significant effect on taxpayer compliance through service quality satisfaction, with a significance value of  $0.000 < 0.005$ . Indirect analysis results reveal that e-filing implementation (X), mediated by service quality satisfaction (Z), significantly influences taxpayer compliance (Y). These results highlight the crucial role of service quality satisfaction in strengthening the relationship between e-filing implementation and taxpayer compliance. This study provides insights for tax authorities to enhance digital tax services by improving e-filing usability, accessibility, and service quality. By optimizing these factors, tax authorities can increase taxpayer satisfaction and, consequently, improve voluntary tax compliance.

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### 1. Introduction

Taxation plays a pivotal role as a primary source of revenue for countries, with taxpayer compliance representing a critical determinant of its effectiveness [1]. Enhancing taxpayer compliance is a key strategy, often achieved through the provision of high-quality services. Extensive research has demonstrated that factors such as service quality [2], tax sanctions [3], tax compliance costs [4], and tax knowledge [5] profoundly impact the level of

taxpayer compliance. Despite efforts to enhance taxpayer services, tax compliance rates in Indonesia have yet to reach their optimal potential [6].

KPP Pratama Sidoarjo Barat serves as a crucial tax office in the Sidoarjo region, significantly contributing to tax administration facilitation. The Directorate General of Taxes (DJP) is continuously striving to improve public services to boost tax compliance [7], aiming to increase taxpayer awareness and willingness to fulfill tax obligations accurately. Failure to meet tax return (SPT) filing targets would result in suboptimal tax collections from registered Indonesian taxpayers [8]. The persistent issue of taxpayers' incomplete compliance contributes to the shortfall in national tax revenue below anticipated levels [9].

According to [10], taxpayer compliance is gauged by actions like registration, SPT filing, tax calculations, and settling outstanding tax dues [11]. To enhance tax compliance in the reporting process, the DJP has introduced various reforms, including digital tax services [7]. Among these initiatives is the electronic filing system (E-filing), which aids taxpayers in accurately and punctually preparing, processing, and submitting taxes to tax authorities [12]. Although prior studies have shown that service quality, tax penalties, and knowledge have an impact on tax compliance [13], there exists limited empirical proof regarding the influence of e-filing, as a component of digital tax transformation, on compliance through service quality satisfaction [14]. Despite the widespread adoption of e-filing, its efficacy in increasing taxpayer compliance through service quality satisfaction is not thoroughly explored, particularly in Indonesia.

This research seeks to address this gap by examining the consequences of e-filing implementation on taxpayer compliance, particularly by evaluating whether service quality satisfaction acts as a mediator [15]. In contrast to earlier studies concentrating solely on tax knowledge or penalties, this study highlights the digital evolution of tax services and how technological integration can enhance compliance behaviours [16]. Through an investigation of the KPP Pratama Sidoarjo Barat case, this research unveils novel perspectives on how the modernization of tax services can be optimized to promote voluntary tax compliance. The outcomes of this study will be beneficial for policymakers in refining digital tax strategies to elevate service quality and improve the taxpayer experience.

According to Law No. 28 of 2007, taxes are mandatory contributions to the state imposed on individuals or legal entities that are legally binding. Taxes are compulsory based on the law and are used for the welfare of the people. Rochmat Soemitro, as cited in [6], defines taxes as mandatory contributions from society to the state treasury, enforceable by law, without direct compensation, and utilized for government expenditures. In line with this, clause 1, Section 11 of Law No. 28 of 2007 defines the Annual Tax Return (Surat Pemberitahuan Tahunan or SPT) as a document used by taxpayers to report tax calculations, payments, taxable and non-taxable income, as well as assets and liabilities in accordance with tax regulations. Submitting the SPT is a taxpayer's obligation and serves as a form of transparency and accountability in fulfilling tax responsibilities.

As part of its tax modernization efforts, the Directorate General of Taxes (DJP) has introduced E-Filing, an online tax filing system designed to enhance tax service quality by providing a more efficient, accurate, and user-friendly tax reporting platform. [17] highlights that E-Filing aims to improve taxpayer satisfaction by offering a more streamlined and accessible reporting system, minimizing difficulties in tax filing. Furthermore, E-Filing helps ensure better compliance with tax regulations by facilitating electronic submission in accordance with applicable laws.

Taxpayer compliance refers to the awareness and willingness of individuals or legal entities to fulfill their tax obligations, including reporting, calculating, and paying their due taxes [18]. [8] define tax compliance as a condition in which taxpayers understand tax regulations, consciously strive to fulfill their obligations, accurately complete tax forms, and make timely tax payments. However, in practice, tax compliance levels still face several

challenges, such as a lack of understanding of tax regulations, the complexity of reporting procedures, and a general lack of awareness regarding the importance of paying taxes.

The quality of tax services plays a crucial role in enhancing taxpayer compliance. Effective tax services should ensure convenience, transparency, and accessibility to encourage taxpayers to fulfill their obligations voluntarily. According to [19], tax service quality is considered satisfactory when it meets taxpayers' expectations and is continuously improved. Therefore, tax officers are expected to possess strong competencies in delivering responsive and efficient services to taxpayers. The modernization of tax services, including the implementation of E-Filing, is part of the government's strategy to improve service quality and enhance tax compliance. By integrating digital services, taxpayers are expected to have better access to information, minimize reporting errors, and ultimately increase their compliance with tax obligations.

## 2. Method

The population in this study consists of individual taxpayers registered at KPP Pratama Sidoarjo Barat who hold a Taxpayer Identification Number (NPWP). According to [20], a population refers to a group of subjects that meet specific criteria determined by the researcher for analysis and conclusion drawing. The total population in this study is 28,173 individual taxpayers. The sample selection was conducted using probability sampling with a simple random sampling method, which ensures that every member of the population has an equal chance of being selected. Simple random sampling is commonly applied when selecting samples from a large population without considering strata differences. To determine the sample size, the Slovin formula was used, resulting in 100 respondents.

This study employs both primary and secondary data. Primary data refers to information collected directly from respondents, which in this research was obtained through questionnaires distributed to individual taxpayers at KPP Pratama Sidoarjo Barat. Primary data collection methods include observations, surveys, and direct interactions with respondents [21]. Meanwhile, secondary data consists of pre-existing information gathered from various sources, such as internal tax records, government reports, academic literature, and online databases [18]. Secondary data helps support and validate the findings derived from primary data.

The data collection process in this study was carried out through structured questionnaires, which were designed to measure respondents' perceptions of E-Filing implementation, service quality satisfaction, and taxpayer compliance. Each questionnaire contained statements rated using a Likert scale, which allows respondents to indicate their level of agreement or disagreement with each statement [22].

To analyze the collected data, this study applies Structural Equation Modeling (SEM) using SmartPLS 4.0 software. SEM is a statistical technique commonly used to examine complex relationships between multiple variables and test theoretical models in social science research (Hair et al., 2019). Several statistical tests were conducted to assess the validity and reliability of the research model, including validity testing, reliability testing, discriminant validity testing, the Fornell-Larcker criterion test, cross-loading test, R-square test, and t-test for hypothesis significance.

This study investigates the relationship between E-Filing implementation, service quality satisfaction, and taxpayer compliance. The conceptual framework suggests that E-Filing implementation (X) influences taxpayer compliance (Y) both directly and indirectly through service quality satisfaction (Z). The relationships among these variables are formulated into the following hypotheses:

1. H1: E-Filing implementation has a significant positive effect on taxpayer compliance. This hypothesis is based on the assumption that a well-functioning E-Filing system enhances

tax reporting efficiency, security, and accuracy, thereby encouraging taxpayers to comply with their tax obligations [12]

2. H2: E-Filing implementation has a significant positive effect on service quality satisfaction. A digitalized tax system with user-friendly features, secure data validation, and seamless submission processes is expected to improve taxpayers' perception of service quality [6].
3. H3: Service quality satisfaction has a significant positive effect on taxpayer compliance. High-quality tax services, characterized by reliability, responsiveness, assurance, and empathy, play a crucial role in influencing taxpayers' willingness to fulfill their tax obligations [19].
4. H4: Service quality satisfaction mediates the relationship between E-Filing implementation and taxpayer compliance. This suggests that E-Filing alone may not directly increase compliance unless it also enhances taxpayers' satisfaction with the service quality [14].

By applying SEM-PLS analysis, this study aims to empirically assess whether service quality satisfaction serves as a mediating variable in the relationship between E-Filing adoption and taxpayer compliance. The findings are expected to provide valuable insights for tax authorities and policymakers in improving digital tax services to enhance voluntary tax compliance.

### 3. Results and Discussion

This study examines the impact of E-Filing implementation on taxpayer compliance, with service quality satisfaction as a mediating variable. The data was analyzed using Structural Equation Modeling (SEM) with SmartPLS 4.0, which includes validity, reliability, and hypothesis testing. The results of the measurement model assessment indicate that all constructs meet the validity and reliability criteria. Cronbach's Alpha values exceed 0.80, ensuring high construct reliability, while Average Variance Extracted (AVE) values surpass 0.50, confirming strong convergent validity [15]. Discriminant validity was also tested using the Fornell-Larcker criterion, showing that each construct has a higher correlation with its indicators than with other constructs.

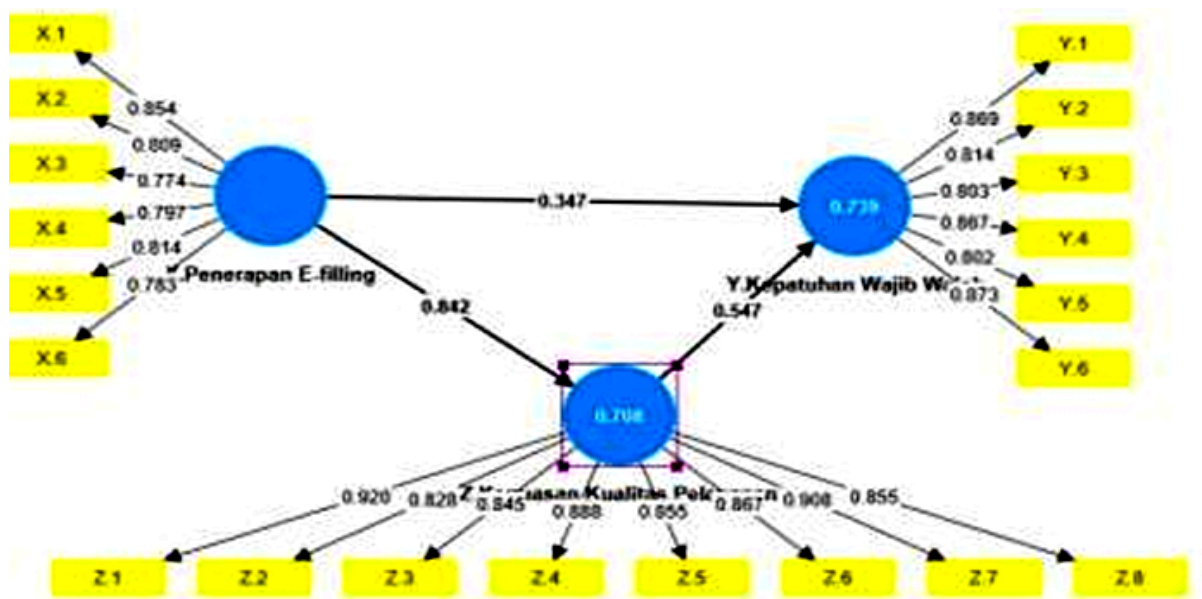


Figure 1. Structural Model Analysis

Figure 1 presents the structural model analysis of the study, illustrating the relationships between E-Filing Implementation (X), Service Quality Satisfaction (Z), and Taxpayer Compliance (Y). The path coefficients and significance levels for each relationship are displayed within the model, confirming the direct and indirect effects of E-Filing implementation on taxpayer compliance. The model shows that E-Filing Implementation (X) has a direct positive impact on Taxpayer Compliance (Y), with a path coefficient of 0.347, indicating that an improved E-Filing system increases compliance among taxpayers. Additionally, E-Filing Implementation (X) also significantly affects Service Quality Satisfaction (Z) with a path coefficient of 0.842, confirming that an efficient and reliable E-Filing system enhances the perception of service quality.

Furthermore, Service Quality Satisfaction (Z) plays a mediating role, as evidenced by its strong relationship with Taxpayer Compliance (Y) (0.547). This suggests that the impact of E-Filing on compliance is not only direct but also influenced by how taxpayers perceive the quality of the tax service. Each construct in the model is supported by multiple indicators (X1-X6 for E-Filing Implementation, Z1-Z8 for Service Quality Satisfaction, and Y1-Y6 for Taxpayer Compliance), with high factor loadings (all above 0.774), confirming that the measurement model is valid and reliable. Overall, the results of the structural model confirm that E-Filing implementation enhances tax compliance both directly and through improved service quality satisfaction, emphasizing the importance of user-friendly, efficient, and high-quality digital tax services.

### 3.1. Measurement Model Assessment

The reliability and validity of the constructs were evaluated using Cronbach's Alpha, Composite Reliability, and Average Variance Extracted (AVE). The results indicate that all constructs meet the validity and reliability criteria, as shown in Table 1.

Table 1. Convergent Validity and Reliability

Variable	Cronbach's Alpha	Composite Reliability (rho_c)	AVE
E-Filing Implementation (X)	0.892	0.917	0.649
Taxpayer Compliance (Y)	0.915	0.934	0.703
Service Quality Satisfaction (Z)	0.954	0.962	0.759

Source: Primary data processed, 2024

The results confirm that Cronbach's Alpha values exceed 0.80, indicating high construct reliability. Additionally, composite reliability values surpass 0.60, and AVE values exceed 0.50, signifying strong convergent validity [15].

### 3.2. Discriminant Validity

*Discriminant validity was assessed using the Fornell-Larcker criterion and cross-loadings. The analysis demonstrates that each construct exhibits a higher correlation with its indicators compared to other constructs, fulfilling the discriminant validity requirement [9].*

### 3.3. Structural Model Assessment (Inner Model)

The structural model was evaluated using R-Square (R<sup>2</sup>) values, which measure the variance explained by independent variables on the dependent variable. The results are presented in Table 2.

Table 2. R-Square

Dependent Variable	R-Square	Adjusted R-Square
Taxpayer Compliance (Y)	0.739	0.734
Service Quality Satisfaction (Z)	0.708	0.706

Source: Primary data processed, 2024

The results indicate that E-Filing implementation explains 73.9% of the variance in taxpayer compliance, while E-Filing implementation accounts for 70.8% of service quality satisfaction. These findings suggest that E-Filing implementation plays a substantial role in influencing both taxpayer compliance and service quality satisfaction.

### 3.4. Hypothesis Testing

Hypothesis testing was conducted using path coefficient analysis, where a hypothesis is accepted if T-statistics > 1.96 and P-value < 0.05. The results are summarized in Table 3.

Table 3. Hypothesis Testing

Hypothesis	Relationship	Original Sample (O)	T-Statistic	P-Value	Conclusion
1	H1: E-Filing Implementation → Taxpayer Compliance	.347	.845	.004	Supported
2	H2: E-Filing Implementation → Service Quality Satisfaction	.842	1.205	.000	Supported
3	H3: Service Quality Satisfaction → Taxpayer Compliance	.547	.261	.000	Supported

H	E-	(			S
4	Filing Impleme ntation → Taxpayer Complia nce (Mediate d by Service Quality Satisfacti on)	.461	.24 9	.0 00	upporte d

Source: Primary data processed, 2024

### 3.5. Discussion

The findings of this study provide strong empirical evidence supporting the relationship between E-Filing implementation, service quality satisfaction, and taxpayer compliance. The results demonstrate that E-Filing implementation significantly influences taxpayer compliance, both directly and indirectly through service quality satisfaction. These findings align with previous research that highlights the role of digital tax services in improving efficiency, accuracy, and taxpayer trust in the tax system [6] [23].

The study confirms that E-Filing implementation has a positive and significant direct effect on taxpayer compliance ( $\beta = 0.347$ ,  $T = 2.845$ ,  $P = 0.004$ ). This suggests that taxpayers who use an E-Filing system are more likely to comply with their tax obligations due to reduced administrative burden, ease of reporting, and minimized errors. These findings are consistent with [12], who found that the adoption of digital tax reporting systems significantly enhances compliance behaviour by reducing complexities in tax submission. E-Filing provides a user-friendly interface, automatic data validation, and real-time submission tracking, which improves taxpayers' confidence in the system. Compliance theory suggests that when tax processes become more convenient, individuals are more likely to fulfill their obligations [17]. This highlights the importance of continuously improving the efficiency, accessibility, and security of digital tax platforms.

The results indicate that service quality satisfaction significantly influences taxpayer compliance ( $\beta = 0.547$ ,  $T = 4.261$ ,  $P = 0.000$ ). This supports the notion that when taxpayers perceive tax services as reliable, responsive, and efficient, they are more likely to comply with tax regulations. Prior research has shown that perceptions of service quality positively affect trust in tax authorities, which in turn leads to higher voluntary compliance rates [3]. Service quality in taxation is often evaluated through factors such as responsiveness, assurance, and empathy. The findings suggest that improving the customer service aspect of tax administration—such as providing clear guidance, minimizing technical issues, and offering responsive assistance—can significantly enhance compliance levels. This is aligned with the Technology Acceptance Model (TAM), which states that ease of use and perceived usefulness are key determinants in user adoption of digital services [24].

The study further reveals that E-Filing implementation has a strong and significant effect on service quality satisfaction ( $\beta = 0.842$ ,  $T = 21.205$ ,  $P = 0.000$ ). This means that taxpayers who perceive the E-Filing system as efficient, accurate, and user-friendly tend to have higher satisfaction with the tax service. These findings are in line with [23], who emphasized that the effectiveness of an E-Filing system plays a crucial role in shaping

taxpayers' satisfaction and trust in tax authorities. E-Filing reduces the need for physical visits to tax offices, speeds up processing times, and ensures real-time tracking of tax submissions, all of which contribute to an improved taxpayer experience. However, the effectiveness of E-Filing systems depends on their technical reliability, accessibility, and government efforts to provide adequate digital literacy support.

A key contribution of this study is the confirmation that service quality satisfaction mediates the relationship between E-Filing implementation and taxpayer compliance ( $\beta = 0.461$ ,  $T = 4.249$ ,  $P = 0.000$ ). The Sobel test results indicate that this mediation is partial, meaning that E-Filing implementation directly affects compliance, but the impact is strengthened through improved service quality perception. This finding suggests that the impact of E-Filing on compliance is not only direct but also indirectly influenced by taxpayers' perceptions of service quality. This highlights the importance of optimizing both the technological and service aspects of digital taxation. While E-Filing systems streamline the reporting process, they must also provide clear guidance, user support, and security assurances to enhance taxpayer satisfaction. Prior studies have emphasized that government e-services should not only focus on automation but also on improving service delivery and taxpayer interactions [25]. These results reinforce the Expectancy-Disconfirmation Theory (EDT), which states that satisfaction is derived from meeting or exceeding user expectations [26]. If taxpayers experience technical difficulties, unclear instructions, or inadequate support, their satisfaction decreases, which may negatively impact compliance.

### **3.6. *Practical Implications***

The findings of this study provide important implications for tax authorities and policymakers in enhancing taxpayer compliance through digital tax services. Given the strong link between E-Filing implementation and taxpayer compliance, tax administrators should continuously improve the usability, accessibility, and efficiency of digital tax platforms. Enhancing the user experience by making the E-Filing system more intuitive, mobile-friendly, and seamlessly integrated with tax regulations will encourage higher adoption rates. Additionally, providing responsive assistance through real-time customer support, online help centres, and interactive guidance materials will further improve service quality perception, reducing frustration among taxpayers.

Furthermore, strengthening data security is essential in addressing taxpayer concerns regarding privacy and the protection of financial information. Transparent security policies and improved encryption mechanisms can help build trust in digital tax systems, ultimately leading to higher voluntary compliance. Another crucial aspect is improving digital literacy among taxpayers, particularly small business owners and self-employed individuals, through training programs, workshops, and instructional content that explain the benefits and functionalities of E-Filing. By implementing these measures, tax authorities can not only increase compliance rates but also enhance public trust in government tax systems, contributing to better revenue collection and overall policy effectiveness.

### **3.7. *Theoretical Contributions***

This study contributes to the existing literature by demonstrating the direct and indirect effects of E-Filing implementation on taxpayer compliance, highlighting the mediating role of service quality satisfaction. It extends previous research on digital taxation, service quality, and compliance behavior by providing empirical evidence on how technology-driven tax systems can enhance voluntary compliance when paired with high service quality. Furthermore, this study reinforces expectancy-disconfirmation theory and technology acceptance models by confirming that taxpayer compliance behavior is influenced



not only by the availability of digital tax platforms but also by user satisfaction with the overall service experience. The findings support the notion that effective public service digitalization requires both technological efficiency and service-oriented improvements.

### **3.8. *Limitations and Future Research***

Despite providing valuable insights into the relationship between E-Filing implementation, service quality satisfaction, and taxpayer compliance, this study has several limitations that should be considered for future research. To begin with, the study was conducted within a specific geographic region (KPP Pratama Sidoarjo Barat), potentially constraining its generalizability to other tax offices or broader national and international contexts. Subsequent research endeavours should broaden the study's scope by encompassing different tax jurisdictions to capture variations in taxpayer behaviour and policy effectiveness across regions.

Furthermore, this study primarily centered on E-Filing implementation and service quality satisfaction, neglecting other potentially influential factors, such as taxpayer awareness, perceived ease of use, financial literacy, and trust in tax authorities. Future research should incorporate additional moderating or mediating variables to offer a more comprehensive understanding of taxpayer compliance behaviour in digital tax environments. In addition, the study relied on self-reported responses, possibly introducing response bias owing to social desirability or misinterpretation of survey items. Subsequent studies could complement survey data with behavioural analysis or actual tax record assessments to augment the validity of findings.

Lastly, the rapid advancements in technology and taxation policies imply that digital tax compliance mechanisms are perpetually evolving. Future investigations should delve into the long-term effects of E-Filing implementation and evaluate how emerging technologies such as artificial intelligence, blockchain, and automated tax reporting influence taxpayer compliance and service satisfaction over time. By addressing these limitations, prospective studies can contribute to a more robust and dynamic understanding of digital taxation and taxpayer behaviour.

## **4. Conclusions**

This study confirms that E-Filing implementation significantly influences taxpayer compliance, both directly and indirectly through service quality satisfaction. The findings highlight the importance of digital tax transformation in enhancing efficiency, trust, and voluntary compliance among taxpayers. The results indicate that E-Filing systems improve compliance by simplifying the tax reporting process, reducing administrative burdens, and ensuring greater accuracy in tax submissions. Additionally, service quality satisfaction plays a crucial role in strengthening this relationship, as taxpayers are more likely to comply when they perceive tax services as efficient, reliable, and user-friendly. The partial mediation effect of service quality satisfaction suggests that while E-Filing alone enhances compliance, its effectiveness is significantly amplified when accompanied by high-quality tax services. This emphasizes the need for continuous improvement in digital tax systems, including better system reliability, customer support, and security measures, to maintain taxpayer trust and engagement.

From a policy perspective, the findings suggest that tax authorities should prioritize both technological advancements and service excellence to optimize compliance rates. Improving user experience, strengthening cybersecurity, and enhancing digital literacy programs will further support taxpayers in adopting and utilizing E-Filing systems effectively. As digital taxation continues to evolve, future research should explore the impact

of emerging technologies, such as artificial intelligence and blockchain, on tax compliance behaviours. By addressing these areas, tax administrations can ensure long-term compliance growth and better revenue collection, contributing to the overall efficiency of public financial management.

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