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Enhancing Taxpayer Compliance through E-Filing and E-Billing: Evidence from Jayapura, Indonesia

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KEYWORDS	ABSTRACT
Keywords: E-filing; E-billing; Taxpayer; Compliance. **Conflict of Interest Statement:** The author(s) declares that the research was conducted without any commercial or financial relationships that could be construed as a potential conflict of interest. **Copyright © 2023 AJEB. All rights reserved.**	**Purpose:** This study aims to empirically examine the impact of E-Filing and E-Billing on individual taxpayer compliance at the Jayapura Primary Tax Service Office in Indonesia. The study hypothesizes that both E-Filing and E-Billing positively and significantly influence taxpayer compliance by simplifying tax reporting and payment processes, improving efficiency, and enhancing accessibility. **Research Design and Methodology:** This study adopts a descriptive quantitative approach and utilizes primary data collected through structured questionnaires distributed to 100 individual taxpayers registered at the Jayapura Primary Tax Service Office. The research employs multiple linear regression analysis, including descriptive statistical analysis, validity and reliability tests, normality tests, multicollinearity and heteroscedasticity tests, and hypothesis testing using the coefficient of determination and partial tests (t-test). The study controls external factors influencing taxpayer compliance, ensuring that the observed relationships between E-Filing, E-Billing, and taxpayer compliance remain valid and reliable. **Findings and Discussion:** The empirical results indicate that E-Filing and E-Billing significantly and positively affect taxpayer compliance. The findings suggest that E-Filing facilitates a more efficient and transparent tax reporting process, reducing administrative burdens and encouraging taxpayers to fulfill their obligations on time. Similarly, E-Billing enhances compliance by offering a more accessible and user-friendly payment system, allowing taxpayers to meet their tax obligations seamlessly. These results align with the Technology Acceptance Model (TAM) and Theory of Reasoned Action (TRA), which explain how perceived usefulness and ease of use influence individuals' adoption of digital tax services. **Implications:** The findings provide valuable insights into tax authorities, policymakers, and financial regulators regarding the importance of digital tax administration systems in improving taxpayer compliance. Future research should explore additional factors influencing compliance, such as tax knowledge, penalties, and incentives, and conduct comparative studies across different regions to provide a broader understanding of the effectiveness of digital tax services.

Introduction

Tax is one of the largest sources of state revenue, and Micro, Small, and Medium Enterprises are some of the businesses that contribute significantly to state revenue. The state's various types of taxes

on taxpayers include Income Tax (PPh), Land and Building Tax (PBB), Customs, and so on. In addition to requiring the active participation of tax officials, the most important thing needed in collecting these various types of taxes is the awareness of taxpayers to pay taxes because paying taxes is a form of participation in supporting the country's development (Ilyas, 2013). In paying taxes, taxpayers often do not comply with tax obligations because of difficulties in both the reporting and payment processes. However, the growing advancement of technology can address the challenges taxpayers complain about.

The Directorate General of Taxes has changed its tax collection system to a Self-Assessment System to increase taxpayer compliance in fulfilling their tax obligations. Self-assessment is a tax collection system that gives taxpayers the confidence to calculate, pay, and report the amount of tax that should be owed themselves. This system provides great convenience and freedom for taxpayers to fulfill their tax obligations (Sari, 2021). The procedure for collecting taxes using the self-assessment system is successful if the community has high tax knowledge and discipline, where the characteristics of the self-assessment system are legal certainty, simple calculations, ease of implementation, fairer and more equitable, and tax calculations are carried out by taxpayers (Anwar & Simanjutak, 2021). The electronic world (electronics "e") has been able to answer this, as stated by the Directorate General of Taxes, issuing an internet-based tax administration system in 2009. The electronic systems for tax administration include e-filing, e-billing, and e-invoicing. The "e" system offers various conveniences because taxpayers can fulfill their tax obligations without going to the tax office (Pradnyana & Prena, 2019).

The phenomenon is that e-filing and e-billing service applications are not widely known to the Indonesian public, so the number of taxpayers using e-filing and e-billing is still very low. We often encounter non-compliant behavior daily, especially by individual taxpayers (WPOP) entrepreneurs. Non-compliance behavior can be seen in procrastinating tax payments and deliberately paying late. There are even some members of the community who should qualify as taxpayers but intentionally do not register at the tax office as taxpayers. With the various facilities provided by the Directorate General of Taxes in fulfilling the tax obligations of a taxpayer, taxpayers, especially MSME players, should be able to contribute to paying taxes quickly, anywhere, and anytime (Wahyudi, 2021). In June 2018, the Government re-launched a new policy on MSME taxation as stipulated in Government Regulation No. 23 of 2018. The tax rate applicable to MSMEs in the regulation is 0.5% and came into effect on July 1, 2018. This policy stimulates MSME businesses and encourages community participation and taxation knowledge. In the taxation provisions listed in Government Regulation Number 23 of 2018, all taxpayers who carry out business activities or freelance work must keep books, except for Individual Taxpayers who carry out business activities or freelance work with a gross circulation in one year of less than Rp. 4.8 billion are required to keep records. This is based on the self-assessment principle currently used in Indonesia's tax regulations. The enactment of Government Regulation Number 23 of 2018 should be seen as a facility for taxpayers because it makes it easier to calculate taxes. Taxpayers only need to calculate 0.5% of turnover and report using the tax return form with Article 4 paragraph (2), making it easy for taxpayers. For this reason, the taxation system in Indonesia is transforming tax administration from manual to electronic in the various features described above. The aim of the Director General of Taxes at the Ministry of Finance is to increase public satisfaction with good governance, thus impacting the growth of taxpayer compliance awareness.

Several studies have been conducted by previous researchers on taxpayer compliance, including research conducted by Sulistyorini (2017), which shows the positive and significant effect of e-registration, e-billing, e-SPT, and e-filing on taxpayer compliance. The results of research conducted by Sari (2019) also show that e-filing, e-billing, and e-invoicing positively and significantly influence taxpayer compliance at the Kediri Primary Tax Office. Other similar studies have different results, namely the study conducted by Arifin (2019), showing that the application of e-filing, e-billing, and tax audits has an insignificant effect on the independent variable of taxpayer compliance at the Medan Polonia Tax Office.

Literature Review

The primary step that must be taken in dealing with advances in information technology is to prepare technology users to accept and use the technology. TAM is based on the Theory of Reasoned Action (TRA) proposed by Handayani (2016). TRA explains the reactions and perceptions of information technology (IT) users, ultimately influencing their attitude toward accepting the technology. Sayekti and Putarta (2016) state that TAM is a concept that best explains user behavior towards new information technology systems. TAM is the most appropriate model for describing how users accept a system.

According to Law Number 16 of 2009 concerning General Provisions and Tax Procedures in Article 1 Paragraph 1, tax is a compulsory contribution to the state owed by individuals or entities that is mandatory by law, without receiving direct compensation, and used for state purposes for the greatest prosperity of the people. According to Soemitro (2018), tax is the people's contribution to the state treasury based on (enforceable) law without receiving direct services (consideration) that can be demonstrated and used to pay for public expenses. From this definition, it can be concluded that taxes have the following elements: 1) Contributions from the people to the state. Only the state has the right to collect taxes. The contribution is in the form of money (not goods). 2) Based on the law. Taxes are levied based on or by the law and its implementing regulations. 3) Without reciprocal services or consideration from the state that can be directly appointed. In tax payments, no individual consideration by the government can be demonstrated. 4) Used to finance the state household, namely expenditures that benefit the wider community.

According to the regulation of the Director General of Taxes Number PER-36 / PJ / 2013 Article 1 (7), e-filing is a way of submitting tax returns or submitting knowledge of annual tax returns electronically online in real-time through the website of the Directorate General of Taxes (www.pajak.go.id) or an application service provider (ASP). According to the regulation of the Director General of Taxes Number PER - 02 / PJ / 2019 article 1 (8), e-filing is a way of submitting tax returns through specific channels determined by the Director General of Taxes. Mardiasmo (2018) explains that the e-filing system is an online tax reporting system using the Internet. The Directorate General of Taxes designed this system to make it easier for taxpayers to fulfill their tax obligations. As we know, in our busy modern age, time is much more valuable than money. Everyone's busy work schedule or daily activities have almost no breaks. In carrying out tax administration, a taxpayer has a tax return (SPT) to calculate and report the taxes that must be paid by the taxpayer concerned. According to Resmi (2014), a tax return (SPT) is a letter used by taxpayers to report the calculation and/or payment of taxes, tax objects and/or non-tax objects, and/or assets and liabilities by the provisions of tax regulations.

According to the regulation of the Director General of Taxes Number Per - 26 / PJ / 2014, the billing system is an electronic payment method using a billing code. The billing code is an identification code issued through the billing system for a type of payment or deposit to be made by the taxpayer. According to Regulation of the Director General of Taxes Number Per - 05 / PJ / 2017, the Billing System of the Directorate General of Taxes is an electronic system managed by the Directorate General of Taxes in the context of issuing and managing Billing Codes which are part of the electronic State revenue system. According to the Directorate General of Taxes, the benefits of e-billing are: 1) Facilitating and simplifying the process of filling in data for payment and depositing state revenue. 2) Avoiding and minimizing the possibility of human error in recording payment and deposit data by bank or post office staff. 3) Providing convenience in paying or depositing taxes through several alternative payment and deposit channels. 4) Provide access to taxpayers and taxpayers to monitor the status of realization of payments from tax deposits. 5) Provide flexibility for taxpayers or taxpayers to record deposit data independently (self-assessment) (Putra & Marsono, 2020).

Theory of Reasoned Action (TRA) explains the reactions and perceptions of Information Technology (IT) users, ultimately influencing their acceptance of technology. Sayekti and Putarta (2016) state that this theory best explains user behavior towards new information technology systems. This theory is the most appropriate model for describing how users accept a system. E-billing is a modern administration system that makes it more efficient, economical, and fast, intended to improve compliance. Tax e-Billing is adopted to enhance the performance of government agencies, both

directly and indirectly, considering public services. E-billing-based services are one way to improve the services of government agencies to facilitate tax payments. E-billing dramatically improves efficiency in tax payments. Taxes can be paid anywhere and anytime. E-billing also improves tax compliance for taxpayers living in remote areas. So, the better the implementation of the e-billing system, the more Taxpayer Compliance will increase. Taxpayer satisfaction using the e-filing and e-billing applications will change taxpayer compliance in reporting and paying taxes because it is more efficient and effective.

E-filling and taxpayer compliance

In the era of taxation digitization, technological innovation in tax administration is growing to improve the efficiency and transparency of the taxation system. One innovation that various countries, including Indonesia, have widely adopted is the E-Filing system. This system allows taxpayers to report their tax obligations online without physically visiting the tax office. This digitization aims to simplify the tax reporting process, reduce the potential for administrative errors, and improve taxpayer compliance. Taxpayer compliance is a crucial aspect of the taxation system that reflects taxpayers' awareness, willingness, and discipline in fulfilling their tax obligations by applicable regulations. This compliance is influenced by various factors, including ease of administration, reporting efficiency, and user experience accessing the taxation system. Implementing E-Filing as part of the digital transformation of taxation positively impacts taxpayer compliance.

Based on tax compliance theory, especially the Technology Acceptance Model (TAM) theory developed by Davis (1989), the use of technology in a system is influenced by two main factors: perceived ease of use and perceived usefulness. In the context of taxation, the E-Filing system offers convenience for taxpayers in reporting their taxes in terms of time, cost, and administrative procedures that are more efficient than conventional systems. Thus, if taxpayers feel the real benefits of this system, they tend to be more compliant in fulfilling their tax obligations. In addition, the Planned Behavior theory (Ajzen, 1991) is also relevant in explaining the relationship between E-Filing and taxpayer compliance. This theory emphasizes that attitudes towards that action, subjective norms, and perceptions of control over behavior influence an individual's intention to act. In this context, taxpayers who have had a positive experience with E-Filing are likelier to have a more positive attitude toward tax compliance, significantly since this system reduces administrative barriers and increases convenience in tax reporting. The E-Filing system allows taxpayers to access taxation information more efficiently, thus reducing uncertainty and increasing trust in the tax authorities. This increased trust improves tax compliance because taxpayers feel the taxation system is fairer and more accessible.

H_1: E-filing has a positive and significant effect on taxpayer compliance.

E-billing and taxpayer compliance

In recent years, the digitization of the taxation system has become a significant focus in improving taxpayer compliance. One innovation implemented by the tax authorities is E-Billing, an electronic tax payment system that allows taxpayers to make tax payment transactions more easily, quickly, and securely. With this system in place, taxpayers can reduce the administrative obstacles that often hinder the fulfillment of tax obligations. Therefore, it is essential to examine how the implementation of E-Billing affects the level of taxpayer compliance. Taxpayer compliance is key in optimizing state revenue from the taxation sector. This compliance not only reflects taxpayers' awareness of fulfilling their obligations but is also influenced by the systems and policies implemented by the tax authorities. Based on the Theory of Planned Behavior (Ajzen, 1991), individual behavior, including in the context of tax compliance, is influenced by attitudes, subjective norms, and perceived behavioral control. Implementing E-Billing can improve tax compliance because this system provides convenience and reduces the possibility of administrative errors that can lead to sanctions or fines.

The Technology Acceptance Model (TAM) introduced by Davis (1989) explains that users' adoption of a technology depends on two main factors, namely perceived usefulness and perceived ease of use. In the context of taxation, if taxpayers feel the benefits and ease of using E-Billing, they are more

likely to comply with their tax obligations. The E-Billing system allows tax payments to be made online without going to a bank or tax office, thus saving taxpayers time and money. In addition to the ease factor, transparency in the E-Billing system is also a factor that can increase taxpayer compliance. With this system, taxpayers can easily access transaction history and proof of payment electronically, thus reducing uncertainty in the tax administration process. This transparency also increases taxpayer confidence in the taxation system, ultimately encouraging higher compliance.

H_2: E-billing has a positive and significant effect on taxpayer compliance.

Research Design and Methodology

This type of research is quantitative descriptive research, which aims to determine the degree of relationship and influence between two or more variables. The population in this study were individual taxpayers who were micro, small, and medium enterprise (UMKM) owners and e-filing and e-billing users who were registered as e-filing and e-billing taxpayers at the Maksasar Selatan Primary Tax Office in 2019, which totaled 12,275 people in this study. Based on the sample determination using the Slovin formula, the sample size (n) obtained is 100 respondents. The data source used is primary data, which is data collected directly by researchers from respondents using a questionnaire instrument. In the questionnaire, there are questions regarding the respondent's data as well as questions from the indicators of each variable used in this study. In measuring each variable indicator in this study, a Likert scale with five alternative answers is used, namely: Strongly agree (SA) with a score of 5, Agree (A) with a score of 4, Disagree (D) with a score of 3, Strongly disagree (SD) with a score of 2 and Very strongly disagree (VSD) with a score of 1. The data collected will be analyzed through several stages of testing. The first stage is to conduct a descriptive statistical test. The second stage is the research data instrument test (validity test, reliability test). The third stage is the classical assumption test (the normality test, multicollinearity test, and heteroscedasticity test). The fourth stage is to test all the hypotheses proposed in this study, which will be proven through the coefficient of determination test, partial test (t-test), and simultaneous test.

Table 1. Operationalizing Variables and Measurement

Variable	Code	Indicator	Major Reference
E-filling	X1.1	Faster tax return submission	(Fadilah & Sapari, 2020; Nurhidayah, 2015)
	X1.2	Filing a tax return costs less.	
	X1.3	Faster calculation	
	X1.4	Ease of filling in tax returns	
E-billing	X2.1	Facilitate and simplify the data entry process	(I. Pradnyana & Prena, 2019; Prastiwi & Puspitasari, 2017)
	X2.2	Avoid and minimize human error.	
	X2.3	Simplify payment methods	
	X2.4	Provides taxpayers with access to monitor the status of realization of payments	
	X2.5	Giving taxpayers the freedom to record data independently	
Taxpayer Compliance	Y1.1	Taxpayer compliance in registering	(Karnedi & Hidayatulloh, 2019; Rosyidi, 2016)
	Y1.2	Taxpayer compliance to re-submit tax returns (SPT) on time	
	Y1.3	Compliance in calculating and paying taxes owed on income earned	
	Y1.4	Taxpayer compliance in paying tax arrears (STP/SKP) before maturity.	

Source: data primer

Findings and Discussion

Findings

The Jayapura Tax Office conducted this research. The data in this study was obtained through a questionnaire. There are three characteristics of respondents included in this study, namely based on gender, age, and type of business.

Table 2 shows that most participants were male, totaling 78 respondents, while female respondents totaled only 28. Based on age, the average respondent of KPP Pratama Jayapura is 26 to 35 years old, or 52%, and the smallest is in the age range of less than 20 years. Based on the type of

business, most participating respondents are businesses in the trade sector, totaling 73 respondents, while the fewest are in the industrial sector, totaling seven.

Table 2. Demographic Data

Variable	Measurement	n	%
Gender	Man	72	72,00
	Woman	28	28,00
Age	< 25	6	6,00
	26-35	52	52,00
	36-45	18	18,00
	> 46	24	24,00
Business Types	Services	20	20,00
	Trading	73	73,00
	Industry	7	7,00

Source: data primer

The second stage is the data quality test, which consists of a validity test and a reliability test. The validity test in this study aims to determine whether a statement/questionnaire is valid. It is calculated by looking at the corrected item-total correlation number, with the condition that it is said to be valid if it has a corrected item-total correlation value > 0.30. Meanwhile, the test results are reliable if the Alpa Croanbach value is 0.06 or more.

Table 3. Validity and Reliability Test Results

Variable	Instrument	r-calculated	Cronbach Alpha	Result
E-filling	X1.1	0,886	0,924	Valid and reliable
	X1.2	0,879		Valid and reliable
	X1.3	0,743		Valid and reliable
	X1.4	0,809		Valid and reliable
	X1.5	0,817		Valid and reliable
	X1.6	0,784		Valid and reliable
	X1.7	0,772		Valid and reliable
	X1.8	0,767		Valid and reliable
E-billing	X2.1	0,836	0,858	Valid and reliable
	X2.2	0,849		Valid and reliable
	X2.3	0,724		Valid and reliable
	X2.4	0,706		Valid and reliable
	X2.5	0,700		Valid and reliable
	X2.6	0,766		Valid and reliable
Taxpayer Compliance	Y1.1	0,687	0,791	Valid and reliable
	Y1.2	0,705		Valid and reliable
	Y1.3	0,662		Valid and reliable
	Y1.4	0,595		Valid and reliable
	Y1.5	0,742		Valid and reliable
	Y1.6	0,751		Valid and reliable
	Y1.7	0,575		Valid and reliable
	Y1.8	0,412		Valid and reliable

Source: SPSS Output (2023)

The data in Table 3 shows that all indicators used to measure the variables used in this study have a correlation coefficient or corrected item-total correlation value greater than 0.30, so it can be said that all indicators of the research variables are valid. Meanwhile, the results of the reliability test in the table show that all variables in the study have a significant enough alpha coefficient of > 0.600, so it can be said that all the measuring concepts of each variable from the questionnaire in this study are reliable, which means that the questionnaire used in this study is reliable.

The third stage is the classical assumption test, which consists of a normality test, a multicollinearity test, and a heteroscedasticity test. The normality test is carried out to see whether the dependent variable and the independent variable have a normal distribution in the regression model. A good regression model has a normal distribution. Table 4 presents the normality test using the Kolmogorof-Smirnov test with the help of SPSS.

In Table 4, the significance value is 0.200, namely Asymp. Sig. (2-tailed) > 0.05. Thus, it can be concluded that the data is normally distributed. The data in this study have the same variation, so they are suitable for use.

Table 4. Kolmogorov-Smirnov Test Results

One-Sample Kolmogorov-Smirnov Test		
		UnstandardizedResidual
N		100
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	,26182559
Most Extreme Differences	Absolute	,064
	Positive	,049
	Negative	-,064
Test Statistic		,064
Asymp. Sig. (2-tailed)		,200[c,d]
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Source: SPSS Output (2023)

The Multicollinearity Test aims to test for a correlation between the independent variables in the regression model. In a good regression model, there should be no correlation between the variables. To test whether multicollinearity in the regression model can be seen from the tolerance value and its opposite, namely by looking at the variance inflation factor (VIF). The commonly used cut-off value is a tolerance value of 10. One way to test for multicollinearity is to examine the Variance Inflation Factor (VIF). If the VIF value is > 10, multicollinearity occurs. The test results can be seen in Table 5.

Table 5. Multicollinearity Test Results

Variable	VIF	Results
e-Filling	1,410	No multicollinearity
e-Billing	1,410	No multicollinearity

Source: SPSS Output (2023)

Based on Table 5, the regression model for the independent variables proposed by the researcher to be examined is free from multicollinearity. This can be proven by looking at the table above, which shows the VIF value of each independent variable <10 and can be used to determine its effect on taxpayer compliance.

Figure 1 shows that the data is randomly distributed and does not form a specific pattern, indicating no heteroscedasticity. Thus, it can be concluded that the residuals' variance differs from one observation to another.
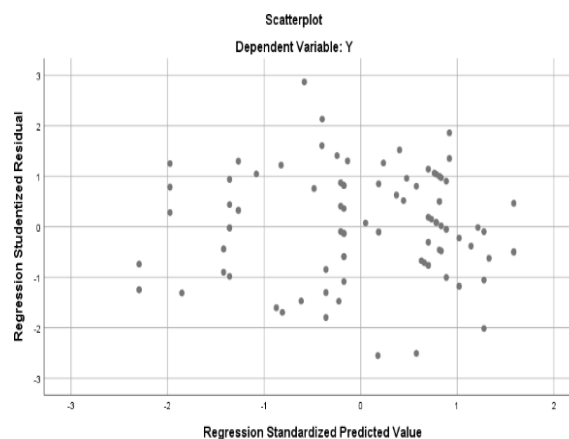

Figure 1. Scatterplot Diagram
Source: SPSS Output (2023)

The fourth stage is to evaluate and interpret the multiple regression model. Simple regression analysis was performed using SPSS For Windows release 25.0.

Table 6. Regression Analysis Results (Coefficients[a])

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,172	,232		5,059	,000
	e-Filling	,347	,058	,440	5,957	,000
	e-Billing	.631	.105	.649	6.001	.002

a. Dependent Variable: Taxpayer Compliance (Y)
Source: SPSS Output (2023)

From the results of the analysis with the help of SPSS 25.0 above, the regression equation can be written as follows:

$$Y = 1.172 + 0.347_{X1} + 0.369_{X2}$$

In the multiple linear regression equation, the constant value is 0.347. This means that if the independent variable does not change, then Taxpayer Compliance (Y) is 0.347.

The regression coefficient value for the e-Filling (X1) variable is 0.347. This study shows that e-filling (X1) has a positive effect on Taxpayer Compliance (Y); when e-filling (X1) increases by one unit, Taxpayer Compliance (Y) will increase by 0.347.

The regression coefficient value for the e-iBlling variable (X2) is 0.369. This study shows that e-billing (X2) has a positive effect on Taxpayer Compliance (Y). When e-billing (X2) increases by one unit, Taxpayer Compliance (Y) will increase by 0.369.

Testing the First Hypothesis (H1)

The results of testing with multiple linear regression analysis show that the t-value of e-Filling (X1) is 5.957, which indicates that the direction of the coefficient is positive. The significance value of 0.000 is smaller than the significance level of 0.05, causing H1 to be accepted. So, it can be concluded that e-filling (X1) positively and significantly affects Taxpayer Compliance (Y) at the Jayapura Primary Tax Office.

Testing of Second Hypothesis (H2)

The test results with multiple linear regression analysis show an e-Billing (X2) t-value of 26.623, which indicates that the coefficient direction is positive. The significance value of 0.000 is smaller than the significance level of 0.05, causing H1 to be accepted. So, it can be concluded that e-Billing (X2) has a positive and significant effect on Taxpayer Compliance (Y) at the Jayapura Primary Tax Office.

Furthermore, the analysis of the coefficient of determination is used to determine the percentage of the effect of the independent variables together on the independent variables. The analysis results are presented in Table 7.

Table 7. Determination Test Results (Model Summary)

Model	R	R Square	Adjusted RSquare	Std. Error ofthe Estimate
1	,790[a]	,624	,617	,26451

a. Predictors: (Constant), X2, X1
b. Dependent Variable: Y
Source: SPSS Output (2023)

Based on Table 7, the R-squared value is 0.624. This shows that taxpayer compliance at the Jayapura Tax Office can be explained by the e-Filling (X1) and e-Billing (X2) variables by 62.4%. Meanwhile, the remaining 37.6% is explained by other factors outside the research variables, such as understanding of taxation and the internet.

Discussion

E-Filling on Taxpayer Compliance

Based on the test results, it was found that the e-filling variable (X1) has a positive and significant effect on Taxpayer Compliance (Y). This indicates that e-filling (X1) directly relates to Taxpayer Compliance. Meanwhile, from the results of the partial test (t-test), it was found that e-filling (X1) at the Jayapura Primary Tax Service Office has a significant effect on Taxpayer Compliance; this result means that e-filling (X1) affects Taxpayer Compliance. Thus, e-filling (X1) is one of the determining factors for increasing or not increasing taxpayer compliance at the Jayapura Pratama Tax Service Office. This means reporting annual tax returns using the e-filing application is more efficient than manual tax returns. By using e-filing, taxpayers can easily carry out their tax obligations. The advantage of the e-filing application is that it uses a computer and internet system so that taxpayers can properly organize taxation data systematically and quickly and maintain the confidentiality of the tax data that has been reported. Furthermore, in reporting Annual Tax Returns using e-Filing, taxpayers no longer need to queue at the tax office or other places to report Annual Tax Returns (dropbox).

The Theory of Reasoned Action (TRA) explains the reactions and perceptions of Information Technology (IT) users, ultimately influencing their acceptance of the technology. Sayekti (2016) says this theory best explains user behavior towards new information technology systems and is the most appropriate model for describing how users accept a system. Annual tax return reporting using the e-filing application is considered more efficient than manual tax returns, so taxpayers can easily carry out their tax obligations.

This also aligns with the Technology Acceptance Model (TAM) theory. Individuals' use of computers is influenced by two factors, namely perceived usefulness and perceived ease of use. Perceived usefulness refers to the individual's belief that using a particular information system will improve their performance, while perceived ease of use refers to the individual's belief that using an information system is easy and does not require significant effort. These results align with research (Pratama et al., 2019; Silvana & Rahayu, 2021), which shows that implementing e-filing and e-billing systems positively and significantly affects taxpayer compliance.

E-Billing on Taxpayer Compliance

Based on the test results, it was found that the e-billing variable (X2) has a positive and significant effect on Taxpayer Compliance (Y). This indicates that e-billing (X2) directly relates to Taxpayer Compliance. Meanwhile, from the results of the partial test (t-test), it was found that e-Billing (X2) at the Jayapura Primary Tax Service Office has a significant effect on Taxpayer Compliance; this result means that e-Billing (X2) affects Taxpayer Compliance. Thus, e-billing (X2) is one of the determining factors for increasing or not increasing taxpayer compliance at the Jayapura Pratama Tax Service Office.

Based on the theory of Reasoned Action (TRA) explains the reactions and perceptions of Information Technology (IT) users, which will ultimately influence their acceptance of the technology. Sayekti (2016) states that this theory best explains user behavior towards new information technology systems. This theory is the most appropriate model for describing how users accept a system. E-billing is a modern administration system that makes it more efficient, economical, and fast, intended to increase compliance. Tax e-Billing is adopted to improve the performance of government agencies, both directly and indirectly, considering public services. E-billing-based services are one way to improve services from government agencies to facilitate tax payments. E-billing dramatically increases efficiency in tax payments. Taxes can be paid anywhere and anytime. E-billing also increases tax compliance for taxpayers living in remote areas. So, the better the implementation of the e-billing system, the more tax compliance there will be.

This is also in line with the Technology Acceptance Model (TAM) theory, which states that the utilization of computers by individuals is influenced by two factors, namely perceived usefulness and perceived ease of use. Perceived usefulness refers to the individual's belief that using a particular information system will improve their performance, while perceived ease of use refers to the individual's belief that using an information system is easy and does not require significant effort.

These results align with research (Husnurrosyidah, 2017; Pratama et al., 2019), which shows that implementing e-filing and e-billing systems positively and significantly affects taxpayer compliance.

Conclusion

This study examines the impact of E-Filing and E-Billing on taxpayer compliance, particularly at the Jayapura Primary Tax Service Office. The results indicate that both E-Filing and E-Billing positively and significantly affect taxpayer compliance. The findings suggest that using E-Filing simplifies the tax reporting process by enabling taxpayers to submit their annual tax returns efficiently and securely. Similarly, E-Billing improves tax compliance by providing a more convenient, transparent, and accessible tax payment system, especially for taxpayers in remote areas. The results align with the Theory of Reasoned Action (TRA) and the Technology Acceptance Model (TAM), highlighting how ease of use and perceived usefulness influence the adoption of digital tax services.

From a theoretical perspective, this study contributes to the growing literature on digital taxation by confirming that modern tax administration systems positively impact taxpayer compliance. The findings reinforce the role of TRA and TAM in explaining taxpayer behavior in adopting digital tax services. Practically, this study offers valuable insights for tax authorities and policymakers regarding the importance of enhancing digital tax infrastructure. The improved accessibility and efficiency of E-Filing and E-Billing demonstrate that the transition toward a fully digital tax system can significantly improve taxpayer compliance, ultimately supporting government efforts in optimizing tax revenue collection.

The research focuses on one tax service office, which may limit the generalizability of the findings to other regions with different socioeconomic conditions. Additionally, this study primarily examines E-Filing and E-Billing without considering other potential determinants of taxpayer compliance, such as tax knowledge, penalties, or government incentives. Future research should expand the scope by analyzing additional factors influencing tax compliance and conducting comparative studies across different regions to gain a broader understanding of digital tax services' impact.

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