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The Effect of Taxation Digitalization (Electronic System) on Increasing Individual Taxpayer Compliance

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E- Filing; E- Billing; E- Tax Return; 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.

ABSTRACT

Purpose: This study examines the impact of e-filing, e-billing, and e-SPT on individual taxpayer compliance at KPP Pratama Makassar Selatan. Specifically, it seeks to determine whether implementing these electronic tax systems enhances taxpayers' adherence to tax regulations and improves the efficiency of tax administration.

Research Design and Methodology: The study employs a quantitative approach using multiple linear regression analysis. The population consists of 232,165 registered individual taxpayers at KPP Pratama Makassar Selatan, with a sample of 100 respondents determined using Slovin's formula. A cross-sectional sampling technique is applied, and data is collected through questionnaire distribution. The hypothesis is tested using SPSS version 25 to assess the significance of e-filing, e-Billing, and e-SPT in influencing taxpayer compliance.

Findings and Discussion: The results indicate that e-filing, e-billing, and e-SPT each positively and significantly affect individual taxpayer compliance. Taxpayers perceive these systems as efficient, accessible, and reliable, reinforcing their willingness to fulfill tax obligations. The findings support the Technology Acceptance Model (TAM), demonstrating that ease of use and perceived usefulness are key factors in adopting digital tax services.

Implications: The study highlights the practical significance of digital tax systems in enhancing taxpayer compliance. Tax authorities should strengthen public awareness campaigns, improve user support services, and optimize digital tax infrastructure. Future research could explore behavioral factors influencing digital tax adoption and the role of government incentives in promoting compliance.

Introduction

The rapid development of technology has brought significant changes to various sectors, including the taxation system, which must now adapt to the digital era (Fitriyani et al., 2022). The digitization of taxation is necessary to improve efficiency and transparency in tax administration. Tax is the largest source of revenue for the Indonesian government, so optimizing the taxation system is a top priority in fiscal policy. To increase tax revenue, the active participation of taxpayers in fulfilling their tax obligations is essential. However, various challenges remain, such as the difficulty of taxpayers in complying with tax regulations due to a lack of understanding and an inadequate support system. Therefore, the government is expected to continue improving the taxation information system by ensuring accurate database integration, strengthening cybersecurity to protect taxpayer data, and implementing more efficient and accessible tax administration. Firm law enforcement must also be carried out to oversee tax compliance and impose fair sanctions so that the taxation system does not hinder economic growth. According to Sinaga et al. (2021), the government must implement a fair tax collection system based on a legal framework to build public trust. Without the right strategy, digital tax reform will not be effective. It may lead to a decline in tax compliance and revenue, thus hampering the main objective of increasing state revenue.

The Directorate General of Taxes (DGT) has implemented an electronic tax collection system to improve efficiency and transparency in taxation. This digital transformation includes initiatives such as e-filing, e-billing, and e-SPT, which aim to improve taxpayer compliance while simplifying tax administration. However, the implementation of this system has not gone smoothly. One of the main challenges lies in the limited technological literacy among taxpayers, which hinders the use of digital platforms for tax reporting and payment. In addition, several other factors contribute to low tax revenue in Indonesia, such as the government's inability to document and collect taxes comprehensively, the continued tax evasion by unscrupulous officials, low public awareness of the importance of tax compliance, and distrust of the government's ability to manage tax funds effectively. These structural challenges affect voluntary taxpayer compliance and create resistance to adopting a digital tax system. The lack of technical support and taxpayers' understanding of digital systems have exacerbated the situation. As a result, the digital tax system designed to modernize tax administration has encountered obstacles that reduce its effectiveness. Without a solution to these fundamental challenges, the digitization of taxes will not achieve its intended objectives, leading to inefficiencies in tax administration and collection. Negative perceptions of the digital tax system have also exacerbated the situation. Many taxpayers still consider electronic tax reporting more complicated than the manual method. Ignorance about the procedures for using the electronic system for tax payments is also a cause of low compliance. The digital tax system offers various conveniences for taxpayers and the DGT. For example, e-filing allows taxpayers to file annual tax returns from anywhere and at any time without visiting the tax office. E-billing simplifies tax payments by reducing the time and effort needed to get billing codes and make transactions without queuing. Meanwhile, e-SPT improves the regularity of taxation data, making tax calculations and reporting more accurate. However, most taxpayers are still reluctant to switch to the digital system due to a lack of understanding and education about the system's functions. This condition hampers the effectiveness of government investment in the modernization of tax administration and reduces the expected efficiency. Therefore, an effective strategy is needed to raise public awareness and education regarding the benefits of the digital tax system. Outreach programs and educational campaigns must be strengthened to close the information gap so that digital tax reform can achieve its primary goal of increasing taxpayer compliance and optimizing tax revenue.

Various previous studies have examined the impact of tax digitization on taxpayer compliance. Fitriyani et al. (2022) found that implementing an electronic tax system can improve administrative efficiency and taxpayer compliance. Other studies have also shown that digital tax systems can reduce compliance costs and increase transparency, thus strengthening public trust in the government. However, despite these advantages, challenges to adopting tax digitization remain. Low digital literacy, uneven technological infrastructure, and resistance to the transition from manual to electronic systems are significant obstacles (Sinaga et al., 2021). This shows that although tax digitization has the potential to increase compliance, its success depends heavily on the readiness of taxpayers and the effectiveness of government education programs. Therefore, further empirical exploration is needed, especially in understanding how tax digitization affects individual taxpayer compliance in certain areas. Several previous studies, such as Tambun & Muhtiar (2019), report that implementing the e-system and the technology acceptance model (TAM) positively affect tax compliance, even though tax knowledge has no significant effect. Sugianto & Arfamaini (2022) examined the effectiveness of the e-tax component at the Surabaya Cantikan Customs Primary Tax Office and found that e-registration, e-filing, and e-billing significantly increased individual taxpayer compliance, but e-SPT had no effect, presumably because it was vulnerable to viruses. Adawiyah & Prasetyono (2021) mention that the e-tax system and taxpayer socialization effectively increase compliance by up to 23.3%. However, the effectiveness of e-filing is still debated. Meiryani et al. (2023) also show that self-efficacy affects tax compliance, while digital literacy has no significant effect. Wahyuni (2024) also confirmed that the e-tax system and tax policy positively affect corporate tax compliance. These diverse findings show that although tax digitization generally increases compliance, the effectiveness of the digital component varies depending on the context and implementation, so further study is needed to understand these variations.

Based on the explanation of these gaps, this study aims to analyze the extent to which tax digitization affects the compliance of individual taxpayers at the South Makassar Primary Tax Office. This study also aims to identify the challenges and supporting factors for adopting digital tax systems among taxpayers. In contrast to previous studies, which tend to look at the general impact of e-tax, this study emphasizes specific local studies. In addition, this study offers novelty by expanding the theoretical framework through behavioral and institutional approaches, not only using TAM but also considering socioeconomic factors and public trust in tax institutions. The findings of this study are expected to provide empirical and theoretical contributions to the government and tax authorities in formulating more effective and sustainable digital taxation policies in Indonesia.

Literature Review

Technology Acceptance Model

The Technology Acceptance Model (TAM), introduced by Davis (1989), has been extensively utilized to explain individuals' technology adoption and utilization. As an extension of the Theory of Reasoned Action (TRA), TAM posits that technology acceptance is predominantly influenced by perceived usefulness and ease of use, which shape users' attitudes and behavioral intentions toward a given system. (King & He, 2006)In tax administration, adopting digital taxation systems such as e-filing, e-billing, and e-SPT is primarily determined by taxpayers' perceptions of their usefulness and ease of application. (Dwivedi et al., 2019). Prior research has established that when adequately implemented, digital tax administration enhances efficiency and reduces compliance burdens. (Venkatesh et al., 2016). However, adopting these digital systems remains highly dependent on external factors such as taxpayer education, digital literacy, and the government's role in promoting and facilitating technological adaptation. (Scherer et al., 2019). The transition to digital tax administration has been widely implemented in various jurisdictions to improve taxpayer compliance. Yet, disparities remain in the extent of its success, particularly in regions where digital literacy is low and technological adoption is perceived as complex. (Taherdoost, 2018).

The Technology Acceptance Model (TAM) provides a theoretical foundation for understanding the adoption of digital taxation systems, emphasizing perceived usefulness and ease of use as key determinants of user acceptance. In the context of tax administration, digital systems such as e-filing, e-billing, and e-SPT are designed to enhance compliance by simplifying processes and improving accessibility. However, the successful adoption of these systems depends not only on their technical functionality but also on taxpayers' digital literacy, system usability, and the availability of technical support. While TAM effectively explains how individuals adopt new technology, it does not fully address external factors such as trust in government institutions, regulatory enforcement, and taxpayer attitudes toward compliance policies. These elements are crucial in shaping taxpayer behavior, influencing whether digital taxation systems are widely accepted and effectively utilized. Given the growing reliance on digital tax administration, it is essential to integrate behavioral and institutional perspectives within the TAM framework to develop a more holistic understanding of taxpayer compliance.

Tax

Taxation is a fundamental fiscal policy instrument that ensures economic stability and supports national development. According to Law No. 16 of 2009 on General Provisions and Tax Procedures, taxes are defined as compulsory contributions imposed on individuals or entities, enforced by law without direct compensation, and utilized for the public's welfare. This legal framework underscores that taxation functions not only as a source of state revenue but also as a regulatory mechanism influencing economic, social, and political structures. (Mardiasmo, 2016). In line with this, taxation is generally classified into two primary functions: budgetary (budgetary) and regulatory (regular end) (Sinta et al., 2022). The budgetary function highlights the role of taxation as a key financial resource for the government, enabling the state to fund infrastructure projects, public services, and social programs essential for national progress ((Wijaya et al., 2022). On the other hand, the regulatory function positions taxation as a strategic policy tool aimed at shaping economic behavior. Governments frequently use tax policies to achieve specific objectives, such as attracting foreign investment through tax incentives (tax holidays) or imposing export taxes on particular goods to maintain domestic supply stability. (Wells, 2001). Additionally, import duties and luxury goods tax are strategically implemented to protect local industries and promote domestic production. Thus, beyond fiscal significance, taxation is a powerful instrument for achieving broader economic objectives.

Tax administration has evolved significantly in digitalization, adopting electronic tax systems to enhance efficiency and compliance. Integrating technology into tax administration aligns with the regulatory function of taxation, as it facilitates transparency, ease of access, and accountability in the taxation process. (Kgonare, 2017). Digital taxation systems such as e-filing, e-billing, and e-SPT have been introduced to streamline tax reporting and payment processes, ultimately reducing administrative burdens for taxpayers and tax authorities. (Rahayu & Kusdianto, 2023). However, the success of tax digitalization largely depends on taxpayers' digital literacy and their trust in the government's ability to maintain data security. A significant challenge arises when taxpayers perceive digital tax systems as complex or difficult to navigate, leading to reluctance to transition from manual to electronic methods (Mardiasmo, 2018). Therefore, the effectiveness of tax digitalization extends beyond mere system implementation and requires comprehensive education and socialization efforts to enhance taxpayers' understanding and acceptance of digital platforms (Wassermann & Bornman, 2020)This study aims to assess how tax digitalization improves taxpayer compliance at KPP Pratama Makassar Selatan while identifying key factors that influence its successful adoption. The findings are expected to provide insights into policy recommendations that ensure tax systems are technologically efficient, accessible, and trusted by taxpayers.

Tax Compliance

Tax compliance is critical to an effective tax system, ensuring that individuals and businesses fulfill their tax obligations by applicable regulations. Defined as the willingness of taxpayers to report, pay, and document their tax liabilities accurately, various factors, including tax regulations, administrative efficiency, law enforcement, and taxpayer perceptions of fairness, influence tax compliance. (Widyaningsih, 2019). Traditionally, economic theories of tax compliance emphasize the role of incentives and penalties, where individuals weigh the benefits of compliance against the potential costs of evasion. (Yetmi, 2023). However, modern perspectives argue that psychological and behavioral aspects, such as trust in tax authorities, moral obligations, and perceived justice, also significantly impact taxpayer behavior. (Ahmad & Dasuki, 2023). In this context, digitalization has emerged as a strategic approach to increasing compliance by simplifying tax administration and improving transparency. Implementing digital tax services, such as e-filing, e-billing, and e-SPT, aligns with the Technology Acceptance Model (TAM), which posits that adopting digital systems depends on perceived ease of use and usefulness. (Magribi & Yulianti, 2022). If taxpayers find digital systems convenient and beneficial, they are more likely to comply. However, the transition to digital tax systems presents challenges, particularly for taxpayers with low digital literacy or those resistant to technological change. (Haslehner et al., 2019).

In the digital era, governments worldwide are leveraging technology to enhance tax compliance, yet the effectiveness of digitalization varies across different tax environments. (Vinsky Sandeana Palullungan et al., 2023). Studies have shown that the successful implementation of digital tax systems depends on technological infrastructure and taxpayer trust in data security and government integrity. In Indonesia, the Directorate General of Taxes has introduced various digital initiatives to streamline tax compliance processes; however, barriers such as inadequate taxpayer education and inconsistent policy implementation persist. Moreover, concerns about privacy and system reliability have further impacted the willingness of taxpayers to transition from manual to digital tax reporting. (Wang, 2003). This study aims to analyze the impact of digital tax systems on individual taxpayer compliance at KPP

Pratama Makassar Selatan, focusing on how perceptions of digital taxation influence compliance behavior. By identifying key drivers and obstacles to tax compliance in a digital context, this research will contribute to developing policies that enhance tax compliance through improved accessibility and trust in digital systems. Strengthening digital literacy and ensuring transparent tax administration is essential to optimizing digital tax compliance and fostering a more efficient and equitable tax system.

The Technology Acceptance Model (TAM) posits that adopting a new information system is influenced by two primary factors: perceived ease of use and usefulness. In e-filing, perceived ease of use refers to the belief that the system is user-friendly, allowing taxpayers to file their tax returns efficiently without unnecessary effort or technical difficulties. Meanwhile, perceived usefulness implies that taxpayers will continue using the system if they perceive it as beneficial and reliable. However, if taxpayers experience problems or feel uncertain about the system's credibility, they may be reluctant to use e-filing, ultimately affecting tax compliance levels. (Efriyenti, 2018; Sulistyorini et al., 2017). Several empirical studies have confirmed the positive impact of e-filing on taxpayer compliance. Research by Qalbi & Rusyidi (2020) E-filing significantly influences taxpayer compliance, supporting that digital tax administration improves tax reporting behavior. Similarly, studies by Aprilly (2021) Demonstrated that e-filing positively and substantially affects tax compliance, reinforcing the argument that digitalized tax reporting enhances compliance rates. The Directorate General of Taxes continues to improve tax administration by providing user-friendly digital platforms that ensure convenience and efficiency for taxpayers. As a crucial element of tax system reform, e-filing promotes faster, more efficient, and environmentally friendly tax return processing by reducing paper usage. (Andinni, 2018). Given the theoretical and empirical evidence, the following hypothesis is proposed:

***H_1**: The adoption of e-filing has a positive effect on taxpayer compliance.*

The Technology Acceptance Model (TAM) suggests that perceived usefulness and ease of use significantly influence users' acceptance and satisfaction with e-billing technology. Perceived usefulness reflects an individual's belief that the system enhances decision-making efficiency. If taxpayers find e-billing beneficial, they will be more likely to adopt and consistently use it. Conversely, if they lack confidence in the system's reliability, they may hesitate to utilize it. Similarly, perceived ease of use refers to the extent to which taxpayers believe that e-billing is simple and convenient. If they perceive the system as user-friendly, they are more likely to continue using it; however, if they find it difficult or complex, they may discontinue its use. (Dewi et al., 2019; Putri & Sapari, 2018). Empirical studies have demonstrated a positive relationship between e-billing and taxpayer compliance. Research conducted by Visrizamet & Frinaldi (2022) E-billing significantly enhances tax compliance, as the system minimizes errors, reduces administrative burdens, and provides greater convenience in tax payments. Additionally, e-billing represents a crucial aspect of tax administration reform, designed to facilitate tax payments by reducing long queues at bank counters and preventing payment discrepancies. (Andinni, 2018). With effective e-billing implementation, taxpayers are expected to demonstrate higher compliance levels, as the system simplifies the process and enhances accessibility. Given this theoretical and empirical foundation, the following hypothesis is proposed:

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

The Technology Acceptance Model (TAM) highlights perceived usefulness and ease of use as fundamental constructs influencing adopting technology-based systems. These two constructs in the e-SPT (Electronic Tax Return System) context shape taxpayers' behavioral intentions toward continued usage. Taxpayers are more likely to adopt e-SPT when they perceive it as beneficial and easy to use, leading to greater compliance. Perceived usefulness refers to the belief that e-SPT simplifies tax reporting, reduces administrative burdens, and enhances efficiency. Meanwhile, perceived ease of use suggests that if taxpayers find e-SPT intuitive and accessible, they will be more inclined to use the system for tax submissions. consistently (Alfarisi & Mahpudin, 2020). Several empirical studies have confirmed the positive impact of e-SPT on taxpayer compliance. Research by Sabil et al. (2018)

Demonstrated that e-SPT significantly enhances compliance levels by facilitating a structured and systematic approach to tax reporting. Similarly, Pebrina & Hidayatulloh (2020) Adopting e-SPT positively affects tax compliance, as it minimizes errors and improves record-keeping. As part of tax administration reform, e-SPT enhances tax filing convenience by reducing paperwork, ensuring accuracy, and enabling taxpayers to complete tax obligations efficiently. (Andinni, 2018). With effective e-SPT implementation, tax authorities can improve service quality, ensuring taxpayers find the system functional and user-friendly. Given the theoretical and empirical evidence, the following hypothesis is proposed:

H_3*: *e-SPT has a positive effect on taxpayer compliance.

Research Design and Methodology

The research employs a quantitative approach utilizing descriptive statistical analysis and hypothesis testing. The population in this study comprises 232,165 registered taxpayers at the South Makassar Primary Tax Office (KPP Pratama Makassar Selatan). The sample consists of 100 individual taxpayers, determined using Slovin's formula. The sampling technique applied is the cross-sectional method. At the same time, the research design follows a correlational or associative approach, aiming to examine the relationships between variables, explain associations, and test hypotheses based on existing theories. The study relies on primary data from the research subjects using structured measurement tools. Data was collected by distributing questionnaires to registered individual taxpayers at KPP Pratama Makassar Selatan who utilize electronic tax systems to fulfill their tax obligations. The collected data were then analyzed using SPSS 25.

Table 1. Operational Definitions of Variables

Variable	Code	Indicator
E-Filing	X1.1	Tax return submission can be done anytime
	X1.2	Efficient
	X1.3	Minimizes paper usage
	X1.4	Facilitates tax compliance
	X1.5	Easy to learn
	X1.6	Flexible and easy to understand
E-Billing	X2.1	Quick and easy tax payment
	X2.2	Freedom to record data independently
	X2.3	Secure transaction process
	X2.4	Simplifies tax payments
	X2.5	Easy to learn
	X2.6	Clear usage instructions
	X2.1	Quick and easy tax payment
E-SPT	X3.1	Tax return data can be entered anytime
	X3.2	Fast and accurate tax data entry
	X3.3	Complete data submission
	X3.4	Facilitates tax compliance
	X3.5	Easy to learn and use
	X3.6	It is not complicated and is practical.
Taxpayer Compliance	Y1.1	Compliance with taxpayer registration
	Y1.2	Compliance in submitting tax returns
	Y1.3	Compliance in calculating and paying tax dues
	Y1.4	Compliance in reporting and settling arrears

Source: *Processed Primary Data, 2023.*

Findings and Discussion

Findings

Based on Table 2, the respondents in this study are taxpayers registered at KPP Pratama Makassar Selatan. The following provides an overview of respondent demographics, consisting of gender and educational background.

Table 2. Respondent Characteristics

Variable	Measurement	n	%
Gender	Male	70	70%
	Female	30	30%
Education Level	Magister	15	15%
	Bachelor	74	74%
	Diploma	10	10%
	Senior High School	1	1%

Source: *Processed Primary Data, 2023*

Based on Table 2, the study consists of 100 respondents, all registered taxpayers at KPP Pratama Makassar Selatan. The table indicates that 70 respondents (70%) are male, while 30 (30%) are female. Regarding education level, most taxpayers in this study hold a bachelor's degree (74 respondents, 74%). Additionally, 15 respondents (15%) have a master's degree, while 10 respondents (10%) hold a diploma, and one respondent (1%) has a senior high school education.

Validity and Reliability Testing

Validity testing is conducted to determine the accuracy and legitimacy of the questionnaire. This test assesses the correlation between item and total scores for each variable. A questionnaire item is considered valid if the significance level is below 0.05. On the other hand, reliability testing measures the consistency of responses to the questionnaire items representing each variable or construct. This test uses Cronbach's Alpha method, where a reliability coefficient greater than 0.6 indicates acceptable internal consistency.

Based on Table 3, the validity test results indicate that the E-Filing, E-Billing, E-SPT, and Taxpayer Compliance variables have a significance value below 0.05, confirming that all questionnaire items in this study are valid. The reliability test results show that Cronbach's Alpha coefficients for E-Filing, E-Billing, E-SPT, and Taxpayer Compliance exceed 0.6, indicating that all questionnaire items are reliable.

Table 3. Validity and Reliability Testing

Variable	Instrument	r-calculated	Cronbach Alpha	Result
X1	X1.1	0,785	0.850	Valid dan reliable
	X2.2	0,800		Valid dan reliable
	X2.3	0,778		Valid dan reliable
	X2.4	0,746		Valid dan reliable
	X2.5	0,722		Valid dan reliable
	X2.6	0,708		Valid dan reliable
X2	X1.1	0,773	0.736	Valid dan reliable
	X2.2	0,832		Valid dan reliable
	X2.3	0,766		Valid dan reliable
	X2.4	0,692		Valid dan reliable
	X2.5	0,353		Valid dan reliable
	X2.6	0,381		Valid dan reliable
X3	X3.1	0,635	0.629	Valid dan reliable
	X3.2	0,555		Valid dan reliable
	X3.3	0,609		Valid dan reliable
	X3.4	0,661		Valid dan reliable
	X3.5	0,529		Valid dan reliable
	X3.6	0,560		Valid dan reliable
Y	Y.1	0,524	0.857	Valid dan reliable
	Y.2	0,685		Valid dan reliable
	Y.3	0,713		Valid dan reliable
	Y.4	0,741		Valid dan reliable
	Y.5	0,727		Valid dan reliable
	Y.6	0,743		Valid dan reliable
	Y.7	0,759		Valid dan reliable
	Y.8	0,761		Valid dan reliable

Source: *Processed Primary Data, 2023*

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Table 4. Regression Model Equation

Coefficients[a]						
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	-1.003	4.338		-.231	.818
	E-Filing	.654	.107	.574	6.124	.000
	E-Billing	.330	.142	.219	2.320	.022
	E-SPT	.400	.142	.183	2.825	.006

a. Dependent Variable: Taxpayer Compliance

***Source:** Processed Primary Data, 2023*

The regression model equation derived from the analysis is as follows:

$$Y = -1.003 + 0,491\ X_1 + 0,247\ X_2 + 0,300\ X_3 + e$$

The constant value (-1.003) indicates that if all independent variables (E-Filing, E-Billing, and E-SPT) are zero, the dependent variable (Taxpayer Compliance) would be -1.003 units. The regression coefficient for E-Filing (b1) is 0.654, suggesting that a one-unit increase in E-Filing improves taxpayer compliance by 0.654 units, assuming all other variables remain constant. The positive coefficient implies a direct relationship between E-Filing (X1) and Taxpayer Compliance (Y). The regression coefficient for E-Billing (b2) is 0.247, indicating that a one-unit increase in E-Billing raises taxpayer compliance by 0.247 units while holding other variables constant. The positive coefficient demonstrates a direct relationship between E-Billing (X2) and Taxpayer Compliance (Y). The regression coefficient for E-SPT (b3) is 0.300, meaning that a one-unit increase in E-SPT enhances taxpayer compliance by 0.300 units, assuming other variables remain unchanged. This positive coefficient confirms the direct influence of E-SPT (X3) on Taxpayer Compliance (Y). The t-test results show that E-Filing, E-Billing, and E-SPT significantly impact taxpayer compliance, with significance values below 0.05. The F-test results also indicate that E-Filing, E-Billing, and E-SPT simultaneously influence taxpayer compliance ($p < 0.05$).

Partial Test (t-Test) Analysis

A partial test is conducted to examine the effect of each independent variable on the dependent variable. This test is performed using a t-test, where statistical significance is determined by comparing the calculated t-value with a significance level of 0.05. If the p-value is less than 0.05, the independent variable is considered to affect the dependent variable significantly. The test results are presented in the following table:

Table 5. Partial Test (t-Test) Results

Coefficients[a]						
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	**(Constant)**	-.125	.542		-.231	.818
	E-Filing	.491	.080	.574	6.124	.000
	E-Billing	.247	.107	.219	2.320	.022
	E-SPT	.300	.106	.183	2.825	.006

a. Dependent Variable: Taxpayer Compliance

***Source:** Processed Primary Data, 2023*

Using the t-test results for E-Filing (X1), E-Billing (X2), and E-SPT (X3), the partial influence of each independent variable on Taxpayer Compliance (Y) can be analyzed as follows: E-Filing variable has a significance level of 0.000, which is less than 0.05. The positive coefficient value of 0.491 suggests that E-Filing positively and significantly impacts taxpayer compliance. Therefore, H1 is accepted, confirming that E-Filing positively influences taxpayer compliance. The E-Billing variable has a significance level of 0.022, less than 0.05. The positive coefficient value of 0.247 confirms that E-Billing has a significant positive impact on taxpayer compliance. Thus, H2 is accepted, indicating that E-Billing positively affects taxpayer compliance. The e-SPT variable has a significance level of 0.006, less than 0.05. The positive coefficient value of 0.300 demonstrates that E-SPT has a significant positive effect on taxpayer compliance. Consequently, H3 is accepted, establishing that E-SPT significantly enhances taxpayer compliance.

Simultaneous Test (F-Test) Analysis

A simultaneous test (F-Test) determines whether all independent variables collectively influence the dependent variable. This test applies a 5% significance level ($\alpha = 0.05$). If the significance value of F is less than 0.05, the proposed hypothesis is accepted. The test results are shown below:

Table 6. Simultaneous Test (F-Test) Results

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1032.148	3	344.049	49.536	.000[b]
	Residual	666.762	96	6.945		
	Total	1698.910	99			

a. Dependent Variable: Taxpayer Compliance
b. Predictors: E-SPT, E-Filing, E-Billing
Source: *Processed Primary Data, 2023*

Table 6 indicates that the significance level is less than 0.05, confirming that E-Filing, E-Billing, and E-SPT collectively influence taxpayer compliance with a probability value 0.000. Since the probability value is significantly lower than the 0.05 significance threshold, the regression model can be used to predict taxpayer compliance levels.

Coefficient of Determination (R^2) Analysis

The coefficient of determination (R^2 test) measures the extent to which the independent variables can explain the dependent variable. Table 7 shows that the R-value is 0.779, indicating a strong correlation between taxpayer compliance and the three independent variables. The R^2 value of 0.608 (60.8%) suggests that E-Filing, E-Billing, and E-SPT explain 60.8% of the variation in taxpayer compliance. In comparison, the remaining 39.2% is influenced by other variables not included in this study.

Table 7. Coefficient of Determination (R^2) Results

Model Summary[b]				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.779[a]	.608	.595	2.63542

a. Predictors: (Constant), E-SPT, E-Filing, E-Billing
b. Dependent Variable: Kepatuhan Wajib Pajak
Source: *Processed Primary Data, 2023*

Discussion

e-Filing on Taxpayer Compliance

The findings of this study confirm that e-filing has a positive and significant effect on taxpayer compliance, reinforcing the argument that digitalized tax systems improve compliance rates. The results indicate that taxpayers who utilize e-filing find the system efficient, convenient, and easy to use, ultimately encouraging them to fulfill their tax obligations timelier and accurately. These findings align with the Technology Acceptance Model (TAM), which posits that the acceptance of technology-based systems is influenced by perceived usefulness and ease of use. Taxpayers perceive e-filing as beneficial because it simplifies the tax reporting process, reduces administrative burdens, and minimizes the likelihood of errors. Furthermore, the user-friendly nature of e-filing enhances its adoption, as taxpayers are more inclined to comply when the process is streamlined and accessible. This study provides empirical evidence that integrating electronic tax systems fosters better compliance behavior by addressing key barriers associated with traditional, manual tax filing methods. The results are consistent with previous research that has established a positive relationship between e-filing and tax compliance. Prior studies suggest that digital tax filing systems increase efficiency, reduce transaction costs, and enhance taxpayer satisfaction. Findings by Efriyenti (2018) and

Sulistyorini et al. (2017) demonstrated that e-filing improves compliance rates by offering greater accessibility and reducing procedural complexity. Similarly, Aprilly's (2021) research also found that e-filing positively influences taxpayer compliance, emphasizing that an easy-to-use platform enhances taxpayers' willingness to file their taxes correctly and on time. These studies support the notion that technology-driven tax administration significantly reduces the burden on taxpayers, leading to higher compliance rates. The results of this study align with these findings, further validating the argument that digital tax services play a pivotal role in shaping taxpayer behavior and how taxpayers in this region respond to tax digitalization.

Despite the positive impact of e-filing, specific challenges remain in its implementation. One key issue is digital literacy, as some taxpayers still experience difficulties navigating electronic tax platforms. While the user-friendly interface of e-filing has contributed to its widespread adoption, taxpayers who are less familiar with digital technologies may still prefer traditional filing methods. Data security and system reliability concerns influence taxpayer attitudes toward electronic tax submission. This suggests that while e-filing has significantly improved compliance, further efforts are needed to educate taxpayers, address technical concerns, and ensure the continued optimization of digital tax services. From a practical perspective, the findings of this study have significant implications for tax authorities and policymakers. Since e-filing enhances compliance, tax authorities should continue promoting and refining digital tax services to maximize their effectiveness. Strategies such as comprehensive taxpayer education programs, enhanced customer support systems, and improved data security measures could further encourage taxpayers to transition to electronic filing. Tax authorities should ensure that e-filing remains accessible to all taxpayers, including those with limited digital skills. The government can further incentivize the adoption of e-filing by offering taxpayer assistance programs, increasing public awareness of its benefits, and continuously improving system reliability. By addressing these factors, tax authorities can leverage e-filing to enhance taxpayer compliance and strengthen the overall efficiency and transparency of the tax system.

e- Billing on Taxpayer Compliance

The findings of this study indicate that e-billing has a positive and significant effect on taxpayer compliance, reinforcing the notion that digital tax payment systems streamline the tax compliance process. Taxpayers who use e-billing find it convenient, efficient, and secure, enabling them to meet their tax obligations with minimal effort. These findings align with the Technology Acceptance Model (TAM), which explains that the acceptance of technology-based systems is driven by perceived usefulness and ease of use. Taxpayers perceive e-billing as beneficial because it simplifies tax payments, reduces the risk of errors, and minimizes administrative burdens. Furthermore, the secure nature of e-billing transactions increases taxpayers' confidence in the system, encouraging them to use it for tax payments consistently. This study provides empirical evidence that integrating electronic tax payment systems enhances tax compliance by addressing key barriers associated with manual tax payment methods, such as long queues, manual processing errors, and administrative procedure inefficiencies. The results are consistent with previous research that has established a positive relationship between e-billing and taxpayer compliance. Studies by Putri & Sapari (2018) and Dewi et al. (2019) found that e-billing enhances tax compliance by improving convenience and minimizing errors associated with traditional tax payment methods. Similarly, research conducted by Visrizamet & Frinaldi (2022) Confirmed that e-billing significantly contributes to taxpayer compliance, reducing procedural complexity and enhancing accessibility. These findings align with the results of this study, further validating the argument that technology-driven tax administration facilitates taxpayer compliance by making the process more efficient and user-friendly.

Despite its advantages, the implementation of e-billing is not without challenges. One key concern is digital literacy, as some taxpayers still struggle to navigate electronic tax payment platforms. Although e-billing has been designed to be user-friendly, individuals less familiar with digital technologies may find it challenging to use, leading to hesitation in adopting the system. Data security and transaction reliability concerns also influence taxpayers' trust in digital payment platforms. These findings suggest that while e-billing significantly improves compliance, further efforts are needed to educate taxpayers, address security concerns, and optimize digital tax services to ensure wider adoption and sustained usage. From a practical perspective, the findings of this study have significant implications for tax authorities and policymakers. Since e-billing enhances taxpayer compliance, tax authorities should continue to promote and refine electronic tax payment systems to maximize their effectiveness. Strategies such as comprehensive taxpayer education programs, enhanced customer support services, and strengthened data security measures could further encourage taxpayers to transition to electronic billing. Tax authorities should ensure that e-billing remains accessible to all taxpayers, including those with limited digital proficiency. The government can further incentivize the adoption of e-billing by increasing public awareness of its benefits, offering taxpayer assistance programs, and continuously improving system reliability. By addressing these factors, tax authorities can leverage e-billing to enhance taxpayer compliance and improve the overall efficiency and transparency of the tax system.

e- Billing on Taxpayer Compliance

The findings of this study demonstrate that e-billing has a positive and significant effect on taxpayer compliance, highlighting the role of digital tax payment systems in improving tax compliance rates. Taxpayers who utilize e-billing experience greater convenience, efficiency, and security in making tax payments, ultimately enhancing their willingness to fulfill tax obligations promptly. These findings align with the Technology Acceptance Model (TAM), which explains that technology adoption is primarily influenced by perceived usefulness and ease of use. Taxpayers perceive e-billing as an effective system that simplifies tax payment procedures, minimizes errors, and reduces the administrative burden associated with traditional payment methods. Additionally, the secure transaction features of e-billing foster trust among taxpayers, encouraging them to use the system consistently. The results of this study reinforce the argument that digitalized tax administration addresses key challenges that taxpayers face when using manual tax payment systems, such as long queues, payment delays, and miscalculations in tax liabilities. These findings are consistent with previous research that has established a positive relationship between e-billing and tax compliance. Prior studies have emphasized that e-billing reduces procedural complexity and enhances accessibility, making tax payments more efficient and user-friendly. Research by Putri & Sapari (2018) and Dewi et al. (2019) found that e-billing is crucial in improving taxpayer compliance by minimizing transaction errors and providing a more streamlined payment process. Similarly, Visrizamet & Frinaldi (2022) Confirmed that e-billing significantly contributes to tax compliance, reducing the likelihood of late payments and enhancing taxpayer convenience.

Despite its benefits, challenges remain in the adoption and utilization of e-billing. One of the key obstacles is digital literacy, as some taxpayers may struggle with using electronic payment systems due to a lack of familiarity with digital platforms. Although e-billing has been designed to be user-friendly, individuals with limited digital skills may hesitate to transition from traditional tax payment methods. Moreover, data security and payment reliability concerns influence taxpayer trust in e-billing, potentially affecting widespread adoption. These findings indicate that while e-billing significantly improves compliance, continuous efforts are needed to educate taxpayers, strengthen security measures, and optimize the system to ensure broader acceptance and long-term sustainability. From a practical perspective, these findings provide valuable insights for tax authorities and policymakers in further enhancing digital tax payment systems. Since e-billing positively impacts tax compliance, authorities should focus on expanding public awareness campaigns and providing comprehensive taxpayer education programs to ensure a smoother transition to electronic tax payment systems. Improving technical support services and reinforcing data security protocols will also help build taxpayer trust and confidence in e-billing. Policymakers should also consider offering incentives to encourage the adoption of electronic tax payments, such as reduced administrative fees or streamlined reporting procedures.

Conclusion

This study investigated the impact of e-filing, e-billing, and e-SPT on taxpayer compliance using a quantitative approach with multiple linear regression analysis. The findings confirm that all three digital tax systems positively and significantly affect compliance, demonstrating that adopting electronic tax administration improves taxpayer behavior. The study aligns with the Technology

Acceptance Model (TAM), highlighting that perceived ease of use and perceived usefulness play a critical role in shaping taxpayers' willingness to engage with digital tax platforms. By analyzing the specific implementation of e-filing, e-billing, and e-SPT at KPP Pratama Makassar Selatan, this research provides empirical evidence that digital tax systems facilitate tax compliance by reducing administrative burdens, increasing efficiency, and enhancing accessibility.

This study contributes to the growing research on digital taxation and compliance behavior from theoretical and practical perspectives. The findings emphasize the importance of technological adoption in modernizing tax administration and supporting government efforts to enhance efficiency and transparency in tax collection. The study also holds significant implications for policymakers and tax authorities, suggesting that expanding taxpayer education, improving system usability, and reinforcing digital security measures will further enhance compliance rates. Additionally, by demonstrating that e-filing, e-billing, and e-SPT positively influence taxpayer compliance, the study underscores the need for continuous innovation and refinement in electronic tax services to ensure sustainable engagement and trust among taxpayers.

Despite its contributions, this study has certain limitations. First, the study focuses only on individual taxpayers at KPP Pratama Makassar Selatan, limiting the generalizability of findings to other regions or corporate taxpayers. Second, while the study establishes a positive relationship between digital tax systems and compliance, it does not explore potential mediating factors such as taxpayer trust, system security, or government enforcement strategies. Future research should consider expanding the sample size, incorporating longitudinal data, and examining the influence of behavioral and psychological factors on digital tax adoption. Additionally, investigating the effectiveness of government initiatives in promoting digital tax literacy can provide deeper insights into the long-term sustainability of electronic tax compliance programs. By addressing these research gaps, future studies can provide a more comprehensive understanding of digital taxation and taxpayer behavior in evolving financial landscapes.

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