# Impact of Using E-Filing, E-Billing, and Trust in Authorities on Individual Taxpayer Compliance (A study at the Pratama Kediri Tax Service Office)

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**ABSTRACT**
Efficient tax management and increasing taxpayer compliance are key challenges in modern tax administration. Therefore, the Directorate General of Taxes strives to enhance the number of taxpayers complying with reporting Annual Tax Returns (SPT) and paying tax bills on time. This research investigates the effects of using e-Filing and e-Billing systems, as well as trust in authority, on personal taxpayer compliance. The use of e-Filing and e-Billing expedites the tax submission and payment processes, thereby fostering taxpayer compliance. This study was conducted at the Primary Tax Service Office in Kediri using descriptive analysis method. The population studied consists of 121,291 employees in Kediri, with a sample size of 107 respondents selected through non-probability purposive sampling. Data analysis employed classical assumption tests, hypothesis testing using t-test, F-test, coefficient of determination, and multiple linear regression analysis, facilitated by IBM SPSS Statistics 25 software.

**Keywords**: E-Filing, E-Billing, Trust in Authority and Taxpayer Compliance.

## Dampak Penerapan E-Filing, E-Billing, dan Kepercayaan kepada Otoritas terhadap Kepatuhan Wajib Pajak Orang Pribadi (Studi pada Kantor Pelayanan Pajak Pratama Kediri)

**Abstrak**
Pengelolaan pajak yang efisien dan peningkatan kepatuhan wajib pajak merupakan tantangan utama dalam administrasi perpajakan modern. Oleh karena itu, Direktorat Jenderal Pajak berupaya untuk meningkatkan jumlah wajib pajak yang patuh dalam melaporkan Surat Pemberitahuan Tahunan (SPT) dan membayar tagihan pajak tepat waktu. Penelitian ini mengkaji pengaruh penggunaan sistem e-Filing dan e-Billing serta kepercayaan terhadap otoritas terhadap kepatuhan wajib pajak orang pribadi. Penggunaan e-Filing dan e-Billing mempercepat proses penyampaian dan pembayaran pajak, sehingga mendorong kepatuhan wajib pajak. Penelitian ini dilakukan di Kantor Pelayanan Pajak Pratama Kediri dengan menggunakan metode analisis deskriptif. Populasi penelitian terdiri dari 121.291 pegawai di Kediri, dengan jumlah sampel 107 responden yang dipilih melalui non-probability purposive sampling. Analisis data menggunakan uji asumsi klasik, pengujian hipotesis menggunakan uji t, uji F, koefisien determinasi, dan analisis regresi linier berganda, yang difasilitasi oleh perangkat lunak IBM SPSS Statistics 25.

**Kata Kunci**: E-Filing, E-Billing, Kepercayaan terhadap Otoritas dan Kepatuhan Wajib Pajak.

## INTRODUCTION

The 2023 State Budget (APBN) highlights that most government income comes from taxes (Kemenkeu, 2024). The tax target is achieved with the active role of taxpayers and the quality of services offered by the Directorate General of Taxes, particularly through the Primary Tax Service Office. The government promotes the use of technology like e-Filing and e-Billing to improve transparency and accountability, the government encourages the use of technology, such as e-Filing and e-Billing. These tools play a role in taxpayer compliance, which is also affected by how much trust taxpayers have in the authorities. This study focuses on the Primary Tax Service Office in Kediri to explore these factors.

**Table 1: Annual Tax Reporting Realization at the Primary Tax Service Office Kediri 2019-2024**

| Tahun | Target | Realisasi | Rasio Kepatuhan |
|-------|--------|-----------|-----------------|
| 2019 | 86.014 | 63.031 | 72,27% |
| 2020 | 105.853 | 65.987 | 62,33% |
| 2021 | 110.569 | 73.038 | 66,05% |
| 2022 | 116.047 | 77.713 | 66,96% |
| 2023 | 121.291 | 74.794 | 61,66% |

Source: Secondary data processed 2024.

Table 1 shows annual data, revealing an increase in the number of registered taxpayers, but a drop in tax reporting. While the drop has been more noticeable in the past two years, analyzing the last five years' data helps us understand the reasons behind this trend, data from the past five years can help identify the reasons behind this trend.

This research aims to find out what affects taxpayer compliance by looking at both primary and secondary data. It seeks to understand what encourages or discourages people from reporting their taxes so that the Kediri office can take steps to improve tax compliance.

## RESEARCH METHOD

The population in this study includes taxpayers registered at the Primary Tax Service Office in Kediri. The sample used in the study consists of taxpayers who work as private employees. The data used is numerical (quantitative), which includes the number of taxpayers at the Kediri office. To gather the data, questionnaires were distributed to these taxpayers. The study focuses on three main variables: the use of e-Filing, the use of e-Billing, and the level of trust in authorities, all of which are related to taxpayer compliance.

The research is based on the following hypotheses:

H0: To determine the absence of a difference between the research estimate and the actual condition.

Ha: To provide suggestions with the existence of a difference between the estimate and the actual condition being studied.

The analysis used in this research is descriptive analysis to explain the findings in a simple and clear way.

**RESULTS AND DISCUSSION**

**Tabel 2: Variable Reliability**

| Variabel | *Cronbach's Alpha* | Nilai Alpha | Keterangan |
|---|---|---|---|
| *E-Filing* (X1) | 0,808 | 0,70 | RELIABEL |
| *E-Billing* (X2) | 0,783 | 0,70 | RELIABEL |
| Kepercayaan Pada Otoritas (X3) | 0,861 | 0,70 | RELIABEL |
| Kepatuhan Wajib Pajak (Y) | 0,775 | 0,70 | RELIABEL |

Source: Data Processing Output SPSS 25

From Figure 2, it can be seen that each table 2 shows reliability of the variables. All the variable values are greater than 0.70, so in all questionnaire statements distributed by the researcher are considered reliable.

**Tabel 3: E-Filing Variable Index**

| Indikator | Pernyataan | Pres entase Frek uensi | | | | Jumlah | Nilai Indikator (%) | Frekuensi |
|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | | | |
| Kemudahan Penggunaan | FIL1.1 | 4 | 3 | 62 | 38 | 348 | 87 | Tinggi |
| | FIL1.2 | 0 | 5 | 59 | 43 | 359 | 89,75 | Tinggi |
| Penghematan Waktu Dan Biaya | FIL1.3 | 1 | 1 | 58 | 47 | 365 | 91,25 | Tinggi |
| | FIL1.4 | 1 | 3 | 53 | 50 | 366 | 91,5 | Tinggi |
| Transparansi Dan Akuntabilitas | FIL1.5 | 0 | 5 | 53 | 49 | 365 | 91,25 | Tinggi |
| | FIL1.6 | 0 | 1 | 59 | 47 | 367 | 91,75 | Tinggi |
| Meningkatkan Keakuratan Dan | FIL1.7 | 0 | 2 | 52 | 53 | 372 | 93 | Tinggi |
| | FIL1.8 | 0 | 1 | 59 | 47 | 367 | 91,75 | Tinggi |
| Meningkatkan Kepatuhan Wajib Pajak | FIL1.9 | 1 | 5 | 60 | 42 | 359 | 89,75 | Tinggi |
| | FIL1.10 | 0 | 5 | 56 | 46 | 362 | 90,5 | Tinggi |
| Frekuensi  Rata- rata | | | | | | | 90,75 | **Tinggi** |

Source: Data Processing Output SPSS 25

Based on table 3, the index on the variable e Filing is 90.75%. According to the three box method, the result shows that the use of e-Filing at the Kediri Tax Office is high.

**Table 4: E-Billing Variable Index**

| Indikator | Pernyataan | Presentase Frekuensi | | | | Jumlah | Nilai Indikator (%) | Frekuensi |
|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | | | |
| Kemudahan Penggunaan | FIL1.1 | 4 | 3 | 62 | 38 | 348 | 87 | Tinggi |
| | FIL1.2 | 0 | 5 | 59 | 43 | 359 | 89,75 | Tinggi |
| Penghematan Waktu Dan Biaya | FIL1.3 | 1 | 1 | 58 | 47 | 365 | 91,25 | Tinggi |
| | FIL1.4 | 1 | 3 | 53 | 50 | 366 | 91,5 | Tinggi |
| Transparansi Dan Akuntabilitas | FIL1.5 | 0 | 5 | 53 | 49 | 365 | 91,25 | Tinggi |
| | FIL1.6 | 0 | 1 | 59 | 47 | 367 | 91,75 | Tinggi |
| Meningkatkan Keakuratan Dan | FIL1.7 | 0 | 2 | 52 | 53 | 372 | 93 | Tinggi |
| | FIL1.8 | 0 | 1 | 59 | 47 | 367 | 91,75 | Tinggi |
| Meningkatkan Kepatuhan Wajib Pajak | FIL1.9 | 1 | 5 | 60 | 42 | 359 | 89,75 | Tinggi |
| | FIL1.10 | 0 | 5 | 56 | 46 | 362 | 90,5 | Tinggi |
| Frekuensi Rata-rata | | | | | | | 90,75 | Tinggi |

Source: Data Processing Output SPSS 25

Based on Table 4, the index for the e-Billing variable is 98.23%. According to the three-box method, this also indicates that the use of e-Billing at the Kediri Tax Office is high.

**Table 5: Trust in Authorities Variable Index**

| Indikator | Pernyataan | Presentase Frekuensi | | | | Jumlah | Nilai Indikator (%) | Frekuensi |
|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | | | |
| Kualitas Pelayanan | KTO3.1 | 0 | 1 | 38 | 68 | 388 | 97 | Tinggi |
| | KTO3.2 | 0 | 1 | 67 | 39 | 359 | 89,75 | Tinggi |
| Pengelolaan Data Pribadi | KTO3.3 | 0 | 0 | 40 | 67 | 388 | 97 | Tinggi |
| | KTO3.4 | 0 | 0 | 45 | 62 | 383 | 95,75 | Tinggi |
| Keterbukaan Dan Transparansi | KTO3.5 | 0 | 3 | 52 | 52 | 370 | 92,5 | Tinggi |
| | KTO3.6 | 0 | 2 | 55 | 50 | 369 | 92,25 | Tinggi |
| Penegakan Hukum | KTO3.7 | 1 | 3 | 64 | 39 | 355 | 88,75 | Tinggi |
| | KTO3.8 | 1 | 3 | 63 | 40 | 356 | 89 | Tinggi |
| Frekuensi Rata-rata | | | | | | | 92,75 | Tinggi |

Source: Data Processing Output SPSS 25

Based on table 5, the index on the variable Trust in Authority is 92.75%. According to the same categorization method, it shows that trust in the authorities at the Kediri Tax Office is high.

**Table 6: Trust in Authorities Variable Index**

| Indikator | Pernyataan | Presentase Frekuensi | | | | Jumlah | Nilai Indikator (%) | Frekuensi |
|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | | | |
| Pengetahuan | KWP.1 | 0 | 3 | 29 | 75 | 393 | 98,25 | Tinggi |
| | KWP.2 | 0 | 2 | 54 | 51 | 370 | 92,5 | Tinggi |
| Dukungan Dan Layanan | KWP.3 | 0 | 1 | 54 | 52 | 372 | 93 | Tinggi |
| | KWP.4 | 0 | 1 | 43 | 63 | 383 | 95,75 | Tinggi |
| Manfaat Pajak | KWP.5 | 0 | 1 | 43 | 63 | 383 | 95,75 | Tinggi |
| | KWP.6 | 0 | 3 | 72 | 32 | 350 | 87,5 | Tinggi |
| Kepatuhan Wajib Pajak | KWP.7 | 0 | 1 | 48 | 58 | 378 | 94,5 | Tinggi |
| | KWP.8 | 0 | 0 | 31 | 76 | 397 | 99,25 | Tinggi |
| Frekuensi Rata-rata | | | | | | | 94,56 | Tinggi |

Source: Data Processing Output SPSS 25

Based on table 6, the index on the variable Taxpayer Compliance is 94.56%. If looking at the categorization in the three box method, the result states that Trust in Authority in KPP Kediri is high.

**Table 7: Kolmogorov-Smirnov Test Sample**

| One-Sample Kolmogorov-Smirnov Test | | |
|---|---|---|
| | | Unstandardized Residual |
| N | | 107 |
| Normal Parameters[a,b] | Mean | ,0000000 |
| | Std. Deviation | ,24827059 |
| Most Extreme Differences | Absolute | ,044 |
| | Positive | ,043 |
| | Negative | -,044 |
| Test Statistic | | ,044 |
| 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: Data Processing Output SPSS 25

Based on Table 7, it is concluded that the significant value 0.200, which is greater than 0.05. This means the data is considered normal.
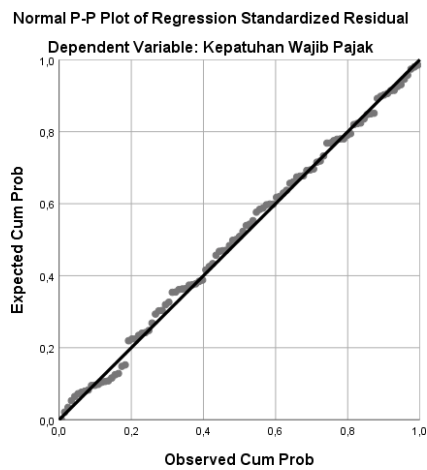
**Figure 1: Normality with Histogram Chart**
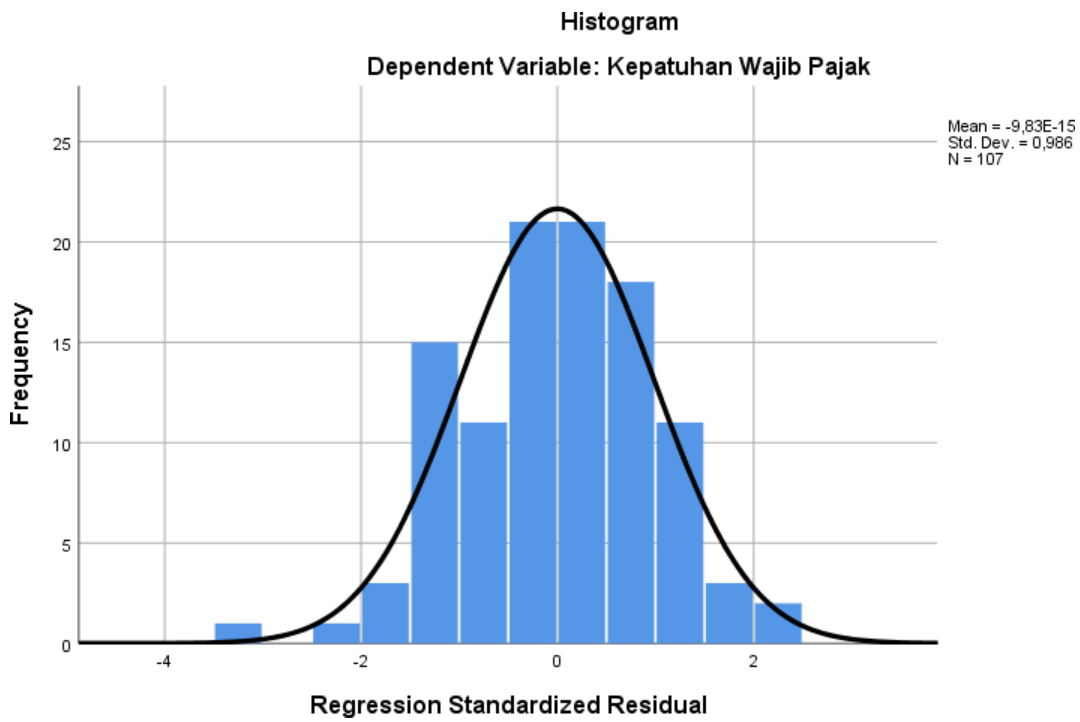


Source: Data Processing Output SPSS 25

Based on Figure 1, the data is appears to be normally distributed. This is supported by the graph's shape, which is balanced and not leaning to one side.

**Figure 2: P-Plot**



Source: Data Processing Output SPSS 25

Based on Figure 2, it shows that the points are spread along a line in a consistent pattern, indicating that the data is normally distributed.

**Table 8: Multicollinearity Test**

<table>
<tr><th colspan="6">Coefficients<sup>a</sup></th></tr>
<tr><th colspan="2" rowspan="2">Model</th><th rowspan="2">t</th><th rowspan="2">Sig.</th><th colspan="2">Collinearity Statistics</th></tr>
<tr><th>Tolerance</th><th>VIF</th></tr>
<tr><td rowspan="4">1</td><td>(Constant)</td><td>4,588</td><td>,000</td><td></td><td></td></tr>
<tr><td>E-Filing</td><td>4,784</td><td>,000</td><td>,909</td><td>1,100</td></tr>
<tr><td>E-Billing</td><td>-1,997</td><td>,048</td><td>,786</td><td>1,272</td></tr>
<tr><td>Kepercayaan Pada Otoritas</td><td>24,817</td><td>,000</td><td>,765</td><td>1,308</td></tr>
<tr><td colspan="6">a. Dependent Variable: Kepatuhan Wajib Pajak</td></tr>
</table>

Source: Data Processing Output SPSS 25

According to Table 8, this research does not show any multicollinearity between variables, as the tolerance value for each variable is higher than the significance value.

**Figure 3: Multicollinearity Test**
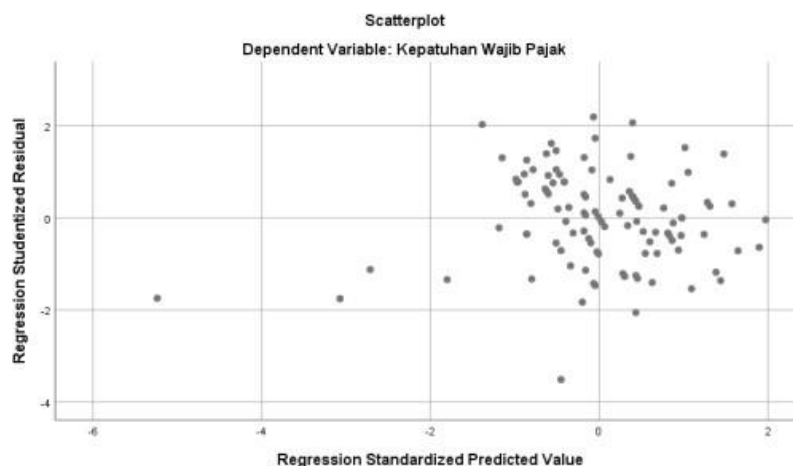


Source: Data Processing Output SPSS 25

Based on Figure 3, it can be concluded that the regression model of this research does not have heteroscedasticity.

**Table 9: Normality with Histogram Chart**

| Variabel | Sig. Linieritas | Deviation form Linearity | Nilai Signifikansi | Ket. |
|---|---|---|---|---|
| E-Filing | 0,000 | 0,258 | 0,05 | LINIER |
| E-Billing | 0,000 | 0,186 | 0,05 | LINIER |
| Kepercayaan Pada Otoritas | 0,000 | 0,375 | 0,05 | LINIER |

Source: Data Processing Output SPSS 25.

Based on Table 9, it shows that all variables have significant or linear values.

**Table 10: Multiple Linear Regression**

| Coefficients<sup>a</sup> | | | | | | |
|---|---|---|---|---|---|---|
| | | Unstandardized Coefficients | | Standardized Coefficients | | |
| Model | | B | Std. Error | Beta | T | Sig. |
| 1 | (Constant) | 1,022 | ,223 | | 4,588 | ,000 |
| | E-Filing | ,270 | ,056 | ,162 | 4,784 | ,000 |
| | E-Billing | -,139 | ,069 | -,073 | -1,997 | ,048 |
| | Kepercayaan Pada Otoritas | 1,448 | ,058 | ,918 | 24,817 | ,000 |
| a. Dependent Variable: Kepatuhan Wajib Pajak | | | | | | |

Source: Data Processing Output SPSS 25.

Based on Table 10, it is concluded that the data is linear.

**Table 11: Adjusted R Square**

| Model Summary | | | | |
|---|---|---|---|---|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | ,945<sup>a</sup> | ,892 | ,889 | ,25186 |
| a. Predictors: (Constant), Kepercayaan Pada Otoritas, E-Filing, E-Billing | | | | |

Source: Data Processing Output SPSS 25.

Based on Table 11, the value obtained is 0.889 or 88.9%. The remaining 11.1% comes from other variables that were not included in this study.

**CONCLUSION**

Based on the analysis of this thesis research, it can be concluded that the use of the E Filing System, the use of the E Billing System, and trust in the authorities are crucial factors in increasing taxpayer compliance. The use of e-filing and e-billing facilitates the tax administration process at the Pratama Kediri Tax Office, and trust in the authorities encourages compliance with tax regulations. The average score for the e-filing system is 90.75%, indicating a high level of satisfaction. The e-filing system at the Pratama Kediri Tax Office should be maintained and improved. However, companies also need to keep track of the effectiveness of the use of the e-filing system by taxpayers periodically, considering the evolves of technology. This is evidenced by the lowest average index value from the use of the e-filing system, which is ease of use. The Pratama Kediri Tax Office, under the Directorate General of Taxes, should continue to adjust the ease of the system provided to taxpayers so that the benefits obtained from the use of the e-filing system are maximized.

E-billing is a key factor that significantly affects taxpayer compliance. The Pratama Kediri Tax Office, under the Directorate General of Taxes, must maintain and improve the quality of the e-billing system with an average of 98.23%. According to the descriptive statistical results, the highest average value is found in the ease of use indicator. This proves that taxpayers feel the quality of the e-billing system provided by the Pratama Kediri Tax Office under the Directorate General of Taxes meets the needs of taxpayers.

The results of this study are expected to serve as an evaluation for the Pratama Kediri Tax Office to further improve services and enhance taxpayer compliance by conducting socialization and periodic appeals to taxpayers at the Pratama Kediri Tax Office. The implementation of technology such as e-filing and e-billing helps facilitate the tax administration process for taxpayers at the Pratama Kediri Tax Office. The implementation of technology such as e-filing and e-billing helps facilitate the tax administration process for taxpayers at the Pratama Kediri Tax Office. The benefits and usefulness of the e-billing system are the most noticeable for the Pratama Kediri Tax Office, as shown by the highest score given by respondents compared to the e-filing system. Trust in the authorities also provides an additional boost in motivating taxpayers to follow the relevant rules and regulations.

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