

## Contribution of Tax Volunteers in Implementing E-Filing to Increase Compliant Attitudes among Taxpayers in the Magelang City Area

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### ABSTRACT

Tax revenues and revenues can increase if taxpayer compliance in paying and reporting is also high. The high level of taxpayer compliance is in line with the achievement of tax revenue targets. Tax volunteers are a program developed by the Directorate General of Taxes (DJP) to provide benefits to the community. In the implementation of the e-filing system, it is still not used optimally by taxpayers, causing compliance and awareness to not be optimal. This research aims to analyze how tax volunteers contribute to the implementation of e-filing so that it can increase taxpayer compliance. Taxpayers in Magelang City are the research sample. This type of research is quantitative which uses primary data. Questionnaires are one tool for obtaining primary data. The results of this research are that in the partial test, the role of tax volunteers has an influence on increasing taxpayer compliance, while the use of e-filing has no influence on increasing taxpayer compliance. However, after being tested simultaneously the two independent variables had a significant effect on increasing taxpayer compliance. This means that the contributions of tax volunteers with the e-filing system are interconnected with each other to encourage higher levels of compliance.

**Keywords:** Compliance; E-filing; Questionnaires; Tax Volunteers

### INTRODUCTION

The largest source of the APBN is tax. Tax contributes 80% of total state revenue. In 2019, the state revenue target was Rp2,142.5. This amount consists of 83.12% tax revenue, while 16.88% is non-tax state revenue. The grant received amounted to Rp400 million which was allocated for the largest national development. The increase in tax revenue occurred during 2019-2020. In 2019, tax revenue was 84.4% while in 2020 it increased to 89.25% of the APBN target. Taxpayer awareness is needed so that the obligation to report taxes is carried out and the government's goals are achieved (Chamalinda & Kusumawati, 2021) (Sofyan et al., 2021)..

Tax revenue is related to tax compliance. Indonesia, including countries with relatively low tax ratios. There are still problems between the policies made and compliance with these policies when tax collection is carried out. Tax collection activities and then compliant tax reporting can increase tax revenue. A high level of compliance will have an impact on good tax revenue targets (Merliyana & Saefurahman Asep, 2017). Tax revenue in Magelang City in 2020 was IDR 115,530,759,532 while in 2021 it was IDR 120,093,411,768 so there was an increase from the previous year (Magelang Regency, 2022). In order to improve taxpayer compliance, the Directorate General of Taxes is improving the administration system and strengthening the database. One of the things that is done is filling out electronic SPT (E-filing), e-invoices, and mobile tax uniTax revenue is related to tax compliance. Indonesia, including countries with relatively low tax ratios. There are still problems between the policies made and compliance with these policies when tax collection is carried out. Tax collection activities and then compliant tax reporting can increase tax revenue. A high level of compliance will have an impact on good tax revenue targets (Merliyana & Saefurahman Asep, 2017). Tax revenue in Magelang City in 2020 was IDR 115,530,759,532 while in 2021 it was IDR 120,093,411,768 so there was an increase from the previous year (Magelang Regency, 2022). In order to improve taxpayer compliance, the Directorate General of Taxes is improving the administration

system and strengthening the database. One of the things that is done is filling out electronic SPT (E-filling), e-invoices, and mobile tax unit (Kemenkeu, 2021).

The latest system that supports today's tax reporting is e-filling. The government has followed the digital era like this to utilize sophisticated technology. E-filling was created as a service system related to tax reporting. E-filling can be accessed on the page [www.pajak.go.id](http://www.pajak.go.id). Regulation of the Minister of Finance Number 9 of 2018 concerning the obligation to use E-filing is effective from April 1, 2018. The use of E-filing to report SPT PPh 21/26 and VAT (Novita et al., 2022). The implementation of e-filing was made for the convenience of taxpayers and tax officers because tax reporting activities can be carried out at any time. In its implementation, the e-filing system is still not optimal in tax reporting activities due to the lack of compliant attitudes and awareness of taxpayers regarding this matter. The importance of taxes and ignorance about the use of technology and how to use e-filing are also reasons for the lack of tax compliance (Hardika et al., 2022).

The tax volunteer program aims to provide convenience for the community. The parties that will be affected by tax volunteers are, firstly, the Tax Service Office (KPP). KPP will be greatly helped by the presence of tax volunteers who can serve taxpayers during peak sessions or the peak of SPT reporting. Secondly, taxpayers registered at the KPP can feel the presence of tax volunteers at the KPP. This can minimize queues at the KPP which can take a long time. One of the targets of this tax volunteer program is to help taxpayers report taxes. However, this tax volunteer program needs to comply with several procedures. Selection and training are important steps to select and equip volunteers with knowledge and experience in providing services. KPP collaborates with several universities in Indonesia to implement the tax volunteer program every year. KPP Pratama Kota Magelang is part of DJP Kanwil Jateng II. The state campus in Magelang is Tidar University. Therefore, KPP Pratama Magelang has collaborated with Tidar University to realize the tax volunteer program. Since 2019 until now, the tax volunteer program has always been encouraged at Tidar University. The program has always been an attraction for students to gain experience in the field of taxation and service. Therefore, research related to the implementation of e-filling and tax volunteers is very much needed to see the tax compliance of SPT reporters (Darmayasa et al., 2020).

This study aims to explain the extent of the contribution of tax volunteers in the use of e-filling in order to improve the attitude of compliance in tax reporting. This study contributes to academics in adding to the literature on taxation. In addition, the contribution of this study is to find out the increase in the attitude of compliance in tax reporting.

## LITERATURE REVIEW

### *Theory of Planned Behaviour*

Theory of Planned Behavior (TPB) is a theory that describes behavioral intention as the main factor of behavior. TPB has a perception of people's behavior by first thinking about the results of decisions in achieving the results that someone chooses. Behavior occurs because of certain intentions. TPB aims to measure a person's behavior. (Tseng et al., 2022). TPB is a conceptual framework used in the study of human behavior. The theory explains the attitudes and behavior of a person who is under his control to do something (Aydin & Aydin, 2022). TPB is a theory that emphasizes the rationality of individual behavior because of the individual's intentions. There are three components that influence personal intentions, namely attitudes, subjective norms, and perceptions of behavioral control (Hardika et al., 2022).

The relevance of TPB to this study is seen from the relevance of the attitude of compliance or non-compliance by Individual Taxpayers (WPOP) in carrying out their obligations based on behavioral intentions. Tax volunteers are expected to play an important role in fulfilling WPOP tax obligations by assisting in the implementation of e-filling. According to Chamalinda & Kusumawati, (2021) the implementation of easy and popular e-filling among WPOP will increase tax reporting compliance. The hope of e-filling is that it can facilitate SPT reporting on time and in real time.

## Tax compliance

Tax compliance is an attitude of discipline, commitment, and order of taxpayers towards the tax policies and systems applicable in each region. Taxpayer compliance creates an attitude of conformity between tax reporting and tax regulations. This means that all documents related to tax payments and reporting must be submitted on time and accurately in amount (Fitri et al., 2022). In addition, taxpayer compliance can be seen as a condition where a person can carry out their tax obligations. Tax compliance in Indonesia is stated in the Regulation of the Minister of Finance (PMKP Number 39/PMK.03/2018, which regulates the procedures for determining and revoking the determination of taxpayers with special rules in the context of returning excess tax payments.

The criteria for tax compliance are: (a) mandatory compliance to register, (b) compliance to return the notification letter, (c) compliance in the amount of calculation and payment of tax owed, (d) compliance if there are arrears in payment (Merliyana & Saefurahman Asep, 2017). Based on these criteria, it can be said that taxpayers do not actually need in-depth tax knowledge, but knowledge of tax law is considered more important along with the development of the era and technology, the Directorate General of Taxes (DJP) is innovating electronic services based on information technology that can be accessed by taxpayers, one of which is e-filing.

## Tax Volunteer

A program created by the government to support increasing a person's compliant attitude, one of which is the tax volunteer program. The tax volunteer program aims to make it easier for taxpayers to report taxes. One of the efforts is to provide tax education from an early age to students. Involving students in universities will provide knowledge about taxation. The Tax Volunteer Program is one of the government programs, especially the Directorate General of Taxes, which involves students in implementing e-filing. The tax volunteer program is under the auspices of the Tax Center at a university. (Hardika et al., 2022).

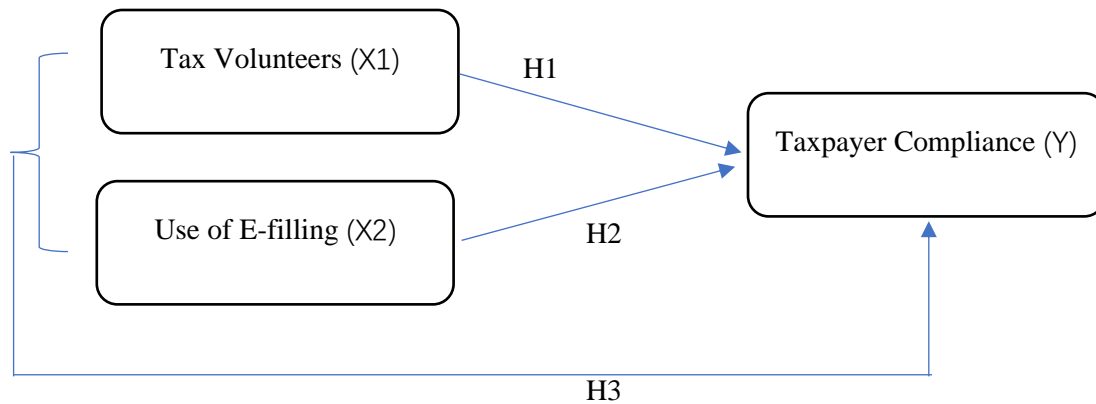
The selected tax volunteers have the task of encouraging taxpayers to report taxes through the annual SPT reporting service using e-filing in a timely manner. In addition, tax volunteers will be given tax education and socialization through training related to services and filling out e-filing specifically for Individual SPT (Novita et al., 2022). The Directorate General of Taxes, Central Java II Regional Office, has confirmed 18 university tax centers that accommodate tax volunteers around Central Java, one of which is the Tidar University Tax Center.

## Implementation of E-filing

In today's digital era, tax reporting by taxpayers can be done electronically since January 24, 20005. The E-Filing application is an application created by the government, especially the Directorate General of Taxes, to provide convenience in tax reporting. The E-filing application is an option when submitting SPT online and in real time. E-filing is a Periodic or Annual Tax Return (SPT) submitted to the Directorate General of Taxes online and in real time. The ease of tax reporting is the purpose of the establishment of e-filing (Diantini et al., 2018).

The advantage of electronic SPT reporting is that it can be used at any time with a period of 24 hours and 7 days. This means that SPT reporting using e-filing can be used anytime and accessed anywhere. The transition from a manual reporting system to electronic SPT is the result of a strategy from the Directorate General of Taxes for socialization and activity programs that are often carried out to encourage taxpayers to use e-filing. In addition to making it easier for taxpayers to report, e-filing also aims to be able to cut bureaucracy so that time and costs are more efficient (Shelvi, 2019).

## Research Thinking Framework



**Figure 1.** Research Thinking Framework

Based on Figure 1., there are 3 hypotheses in this study.

1. Hypothesis 1: The contribution of tax volunteers has a significant influence on increasing the attitude of taxpayer compliance
2. Hypothesis 2: The use of e-filling has a significant influence on increasing the attitude of taxpayer compliance
3. Hypothesis 3: The contribution of tax volunteers and the use of e-filling simultaneously have a significant influence on increasing the attitude of taxpayer compliance

## METHODS

This research is a quantitative research. The research is descriptive explorative by examining the relationship between the concept of financial literacy, innovation and risk tolerance levels. The data obtained are then selected, processed, and presented with the aim of providing empirical evidence of the relationship of the observed variables.

The data used in this study comes from primary data from distributing questionnaires to respondents, namely individual taxpayers in 2023. The variables in this study are the contribution of tax volunteers and the use of e-filling as independent variables. Tax compliance attitude is the dependent variable.

The population of this study is individual taxpayer registered at the KPP of Magelang City which is the location of tax volunteer assistance. The sample collection method with sampling is purposive sampling of 100 samples. The data is a sample taken from individual taxpayer who have received services from tax volunteers and/or individual taxpayer who use e-filling in tax reporting.

The variable role of tax volunteers is measured by (1) ease of reporting, (2) tax education, (3) socialization, (4) individual taxpayer independence, (5) individual taxpayer satisfaction. The variable of e-filling implementation is measured by (1) easy use, (2) usefulness of use, (3) efficiency and effectiveness. For the tax compliance variable, it is measured by (1) basic knowledge regarding taxes, (2) completion of obligations on time, (3) calculation of taxes owed, (4) facilities, (5) responsibility if there are arrears (Darmayasa et al., 2020). The questionnaire was measured using a 5-point Likert scale to differentiate each respondent's response or opinion.

The processed results were analyzed using SPSS tools. In this analysis, validity, reliability, classical assumption tests, and hypothesis tests were carried out. The following is an explanation of each test in this

study. Validity test to test the validity of research data. The data is declared valid if it can measure the existing data and is expressed from the research variables. The indicator in determining whether the data is valid or not is if  $r_{\text{count}} > r_{\text{table}}$  in the significance test of 0.05 (Sanaky, 2021). The second test is the reliability test to test the measuring instrument in the study can be relied on and consistent if it is done repeatedly so that it can be said to be reliable. The collection of questions in the questionnaire is considered reliable if the respondents answer relatively the same. The indicator in determining whether the data is reliable or not is seen from the Cronbach's Alpha value. The research instrument will be reliable when the Cronbach's Alpha value is  $> 0.60$  (Slamet & Wahyuningsih, 2022).

The normality test of the relationship between data uses the classical assumption test. The test uses the normality test, multicollinearity test, and heteroscedasticity test. Normally distributed data is important in determining valid results. The normality test is carried out using the Kolmogorov - Smirnov test. Data is declared normally distributed when the asymp.sig value (2 - tailed)  $> 0.05$  (Purba et al., 2021). The relationship between independent variables is strong or not using the multicollinearity test. The indicator is seen from the Variance Inflation Factor (VIF) value. A VIF value  $< 10$  is stated. there is no multicollinearity (Robbani et al., 2023). To see the variance of several variables, it is tested with the heteroscedasticity test. To detect symptoms of heteroscedasticity, research data is tested using the Spearman's rho method. The assessment indicator is if the significance value is  $> 0.05$ , it means that there are no symptoms of heteroscedasticity (Setiawati, 2021). The testing of the problems in the research has been formulated by proving the truth of the results. This research uses partial hypothesis testing (t-test) and simultaneous testing (F-test).

## RESULTS AND DISCUSSION

The questionnaire data collection lasted for one month. The questionnaire was distributed in the Tidar University environment and in Magelang City, the results obtained 100 questionnaires that can be used to be processed and analyzed. The results of the questionnaire need to be tested for validity and reliability in order to continue the next analysis. Indicators in determining whether the data is valid or not are if  $r_{\text{count}} > r_{\text{table}}$  based on a significant test of 0.05 with  $R_{\text{Table}} = 98$ . The data used are 100 questionnaires so that the  $R_{\text{table}}$  formula =  $DF - 2$  so  $100 - 2 = 98$ . The results of the data processing of this study are described in the following table.

**Table 1.** Results of the Validity Test of E-filing Implementation Variables

Question	R Count	R Table	Description
1	0,640	0,1966	Valid
2	0,749		
3	0,699		
4	0,717		
5	0,672		
6	0,678		

Source: SPSS, data processed 2024

Based on Table 1, all questions asked on the e-filing implementation variable are proven valid. This can be seen from questions 1-6 the  $R_{\text{count}}$  value  $> R_{\text{Table}}$ .

**Table 2.** Results of the Validity Test of the OP Taxpayer Compliance Variable

Question	R Count	R Table	Description
1	0,726	0,1966	Valid

2	0,686
3	0,516
4	0,479
5	0,711
6	0,695
7	0,725

Source: SPSS, data processed 2024

Based on Table 2, all questions asked on the OP Taxpayer compliance variable are proven valid. This can be seen from questions 1-7, the calculated R value is  $> R$  Table.

**Table 3.** Results of Validity Test of Tax Volunteer Role Variable

Question	R Count	R Table	Description
1	0,550	0,1966	Valid
2	0,628		
3	0,672		
4	0,783		
5	0,693		
6	0,583		
7	0,582		

Source: SPSS, data processed 2024

Based on Table 3, all questions asked on the tax volunteer role variable are proven valid. This can be seen from questions 1-7 the calculated R value  $> R$  Table.

The indicator in determining whether the data is reliable or not is seen from the Cronbach's Alpha value. The research instrument is declared reliable when the Cronbach's Alpha value is  $> 0.60$ . The following are the results of the reliability test.

**Table 4.** Reliability Test Results of Variables on E-filling Usage, OP Taxpayer Compliance Attitude, and Tax Volunteer Contribution

Variable	Cronbach Alpha Value	Limit Value	Description
E-filling usage	0,783	0,60	Reliable
Taxpayer compliance	0,774	0,60	Reliable
Tax volunteer contributions	0,765	0,60	Reliable

Source: SPSS, data processed 2024

Based on Table 4, the values of the three research variables, namely e-filling usage, OP Taxpayer compliance, and tax volunteer contributions are reliable. This is explained by the Cronbach's Alpha figure for each variable being more than 0.60.

The results of data processing related to the classical assumption test, below are the results of the normality test, multicollinearity test, heteroscedasticity test, and hypothesis test. The results of the normality test, the data is processed using the Kolmogorov - Smirnov test. Normal data is explained by the asymp.sig value (2 - tailed)  $> 0.05$ . The results of the normality test are stated in the following results.

**Table 5.** Results of the One-Sample Kolmogorov-Smirnov Test

N	100
Asymp. Sig. (2-tailed)	0,200

Source: SPSS, data processed 2024

Table 5, explains the Asump Sig. value, which is 0.200. This value is more than 0.05 so the research data is considered Normal Data.

The indicator is when the Variance Inflation Factor (VIF) value. VIF value <10 is stated as no multicollinearity. The results of the multicollinearity test are shown in the following results.

**Table 6.** Multicollinearity Test Results

	Tolerance	VIF
E-filling Implementation Variable	0,759	1,318
Tax Volunteer Role Variable	0,759	1,318

Source: SPSS, data processed 2024

Based on Table 6, the results of the multicollinearity test are seen from the VIF value, which is 1.318, less than 10, so this research data is free from multicollinearity.

Hypothesis testing in this study with partial tests (t-test) and simultaneous tests (F-test) is a measure of the results of the data processing of this study. The results of the partial test (t-test) are stated in the following results.

**Table 7.** t-Test Results

Variable	t- value	Significant	Description
Peran Relawan Pajak	0,478	0,000	Significant
Penerapan <i>E-filling</i>	-1,503	0,136	Not Significant

Source: SPSS, data processed 2024

Hypothesis 1 (H1) of this study is that the contribution of tax volunteers has a significant influence on increasing the attitude of taxpayer compliance. Based on table 9, the value of the significance of the tax volunteer variable has a value of 0.000 which means <0.05. This value means that the contribution of tax volunteers has a significant influence on increasing the attitude of taxpayer compliance so that H1 is accepted.

Hypothesis 2 (H2) is that the use of tax e-filling has a significant influence on increasing the attitude of taxpayer compliance. Based on table 9, the value of the significance of the variable of e-filling usage has a value of 0.136 which means >0.05. The results of the test mean that the use of e-filling has no influence on increasing the attitude of taxpayer compliance so that H2 is rejected.

Next, the second test of this study is the simultaneous test (F test). The results of the simultaneous test in this study are listed in the following table.

**Table 8.** F Test Results Significant F

	F Value	Significant	Description
Regression	10,561	0,000	Significant

Source: SPSS, data processed 2024

Hypothesis 3 (H3) of this study is that the contribution of tax volunteers and the use of e-filling have a significant effect on increasing the attitude of taxpayer compliance. Based on the results of the F test above, the Sig. value in this study is 0.000 for the results of the simultaneous test. Therefore, the conclusion is that H3 is accepted. The following are the results of data processing that show the R Square value in this study.

**Table 9.** Results of R Square values

Model	R	R Square	Adjusted R Square
1	0,423	0,179	0,162

Source: SPSS, data processed 2024

Based on table 9, the Adjusted R Square value is 17.9 percent. This means that the dependent variable of taxpayer compliance can be explained by all independent variables in the study. The remaining value is explained by variables other than in this study.

### **Tax Volunteer Contribution Has Significant Influence in Increasing Taxpayer Compliance**

The results of the data processing that has been done, the contribution of tax volunteers has a significant influence on the attitude of taxpayer compliance. These results are supported by research (Darmayasa et al., 2020). The role of tax volunteers in Magelang City is a driving factor related to the attitude of individual taxpayer compliance. The relationship between tax volunteers is specifically in e-filling assistance when reporting taxes, tax volunteers cannot be generalized with the overall attitude of taxpayer compliance. The analysis above can be interpreted that the high contribution of tax volunteers can have an impact on increasing the attitude of taxpayer compliance to report SPT. The relationship between the variable role of tax volunteers and the theory of planned behavior, namely a person's behavior occurs because there is a certain intention and there is motivation to do something. There are several things to encourage a person's motivation, one of which is by increasing trust in others. Tax volunteers are one way to invite and encourage someone to spur their motivation to report their taxes. The higher the level of trust in tax volunteers, the higher the motivation of a person to report taxes.

### **The Use of E-Filling Has a Significant Influence on Increasing Taxpayer Compliance Attitudes**

E-filling is an electronic periodic or annual tax return, its submission and reporting are electronically, namely through a website prepared by the Directorate General of Taxes. After analyzing the data in this study, the variable of implementing e-filling did not have an effect on increasing the compliant attitude of OP Taxpayers. This is not supported by previous research (Darmayasa et al., 2020). Sari's research, (2021) supports the results of this study. In this study, the use of e-filling did not have an impact on optimal OP Taxpayer compliance. There are several obstacles faced by the Tax Office, one of which is that the KPP has carried out socialization, but there are still many who report taxes without using e-filling. In addition, internet network constraints are also a separate concern (Rustan et al., 2021). Based on the obstacles and the suboptimal use of e-filling, it does not hinder OP Taxpayer compliance in reporting taxes.

### **Contribution of Tax Volunteers and Simultaneous Use of E-Filling Have a Significant Influence on Increasing Taxpayer Compliance**

Based on the results of data processing, the variables of tax volunteer contributions and the use of e-filling have a significant effect simultaneously on the attitude of taxpayer compliance. This explanation is supported by research by Astuti et al., (2023). Previously, the results of the study in each variable explained that the contribution of tax volunteers has a significant effect on the attitude of taxpayer compliance. The variable of the use of e-filling does not have a significant effect partially on the attitude of taxpayer compliance. This strengthens the role of tax volunteers in a person's motivation to report taxes. Of course, the use of the e-filling system cannot be separated from the contribution of tax volunteers. One of the tasks of tax volunteers is to help taxpayers to report taxes using e-filling.



## CONCLUSION

The conclusion of this study is that the contribution of tax volunteers has an influence on increasing the attitude of taxpayer compliance while the use of e-filling does not have a significant influence on increasing the attitude of taxpayer compliance. However, when both independent variables are tested simultaneously, the variables of tax volunteer contribution and the use of e-filling have a significant influence on increasing the attitude of taxpayer compliance. This means that the contribution of tax volunteers contributes greatly to the use of e-filling to encourage increased taxpayer compliance.

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