



Determinants of individual tax return filing compliance: Evidence from Indonesian civil servant teachers using PLS-SEM

Ceria Angellita Atengena Br. Sembiring¹, Grace Orlyn Sitompul², Judith Tagal Gallena Sinaga³

^{1,2,3}Department of Economics, Universitas Advent Indonesia, Indonesia

ARTICLE INFO

Article history:

Received Feb 25, 2026
Revised Mar 2, 2026
Accepted Mar 12, 2026

Keywords:

Individual Taxpayer Compliance;
Tax Information Dissemination;
Tax Information System
Integration;
Tax Interpretation.

ABSTRACT

This study investigates the determinants of individual taxpayer compliance in filing annual tax returns among Indonesian civil servant teachers. The population of this study consists of civil servant public senior high school teachers in Pasuruan Regency, with a total population of 190 teachers. The number of samples collected was 68 respondents. Previous studies have reported inconsistent findings regarding the effectiveness of tax information dissemination and digital tax system integration in improving compliance behavior. This study aims to examine the role of tax information dissemination, tax interpretation, and tax information system integration in influencing taxpayer compliance. A quantitative research design was used with a survey approach. This study contributes to the tax compliance literature by emphasizing the importance of taxpayer understanding and digital system integration in improving compliance behavior among civil servant taxpayers.

This is an open access article under the [CC BY-NC](https://creativecommons.org/licenses/by-nc/4.0/) license.



Corresponding Author:

Grace Orlyn Sitompul,
Department of Economics,
Universitas Advent Indonesia,
Jl. Kolonel Masturi No.288, Kabupaten Bandung Barat, Jawa Barat, 40559, Indonesia
Email: grace.sitompul@unai.edu

1. INTRODUCTION

Taxpayer compliance remains a persistent challenge in many countries, including Indonesia, particularly in the context of individual taxpayers' compliance in filing annual tax returns. (Agustina & Alim, 2024). Although tax revenue is crucial for national development, the level of compliance among individual taxpayers in submitting annual tax returns remains relatively low compared to the number of registered taxpayers. Individual taxpayer compliance in submitting annual tax returns remains low in Indonesia, with 2023 data showing only 12.99 million of the targeted 19.27 million, despite a 7.32% increase in reporting. Low compliance, worsened by the COVID-19 pandemic and limited public tax awareness, is causing a significant gap between registered taxpayers and those fulfilling obligations (DJP Online). Taxpayers' financial and economic activities, encompassing the assessment and payment of taxes, represent a legally enforceable obligation to transfer a portion of personal wealth to the state, thereby underpinning government revenue and enabling the financing of public operations (Nurbekova et al., 2024). Indonesia implements a self-assessment tax system in which taxpayers are responsible for calculating, paying, and reporting their own tax obligations. While this system is intended to encourage voluntary compliance, it also creates potential compliance challenges because taxpayers must possess adequate tax knowledge and understanding to fulfill their obligations properly.

Along with technological advancements, the government has modernized tax administration to enhance efficiency, effectiveness, and service convenience. The previously manual tax return (SPT) reporting system creates various difficulties for both taxpayers and tax authorities at the Tax Service Office (KPP). For taxpayers, manual tax return (SPT) submission is considered impractical because it requires a considerable amount of time to complete the reporting process. Meanwhile, tax offices (KPP/KP2KP) also face a heavy workload due to the large volume of data that must be processed. This situation increases the risk of data entry errors caused by human error and prolongs the time required to process taxpayers' tax returns before they are submitted to the Direktorat Jenderal Pajak (Alwi et al., 2023). Therefore, the *Direktorat Jenderal Pajak* (DJP) has implemented digital tax systems such as e-Filing and e-Form, which enable online, flexible, and efficient tax return reporting (Arianty, 2023). The modernization of tax administration through digital systems is expected to improve taxpayer awareness and compliance in submitting Annual Tax Returns. The adoption of digital tax services can be explained through the Technology Acceptance Model (TAM), which posits that individuals are more likely to use a system when they perceive it as useful and easy to operate. In the taxation context, electronic reporting systems reduce administrative complexity, save time, and provide greater flexibility for taxpayers in fulfilling their obligations. Consequently, the perceived convenience of these digital services may encourage higher levels of taxpayer compliance (Marangunić & Granić, 2015).

Nevertheless, despite the positive performance of tax revenue realization in 2024, the level of compliance in filing Annual Tax Returns among individual taxpayers remains a concern. Based on data from the Direktorat Jenderal Pajak (<https://www.pajak.go.id/id>), as of 30 April 2024, the number of submitted Annual Tax Returns reached 14.18 million, representing 73.58% of the target of 19.27 million tax returns. This indicates that a significant portion of taxpayers have not yet fulfilled their reporting obligations, particularly among non-employee individual taxpayers, whose compliance rate remains relatively low compared to other taxpayer groups. This condition is influenced by several key factors, including taxpayers' understanding of tax regulations, the effectiveness of tax socialization, the ease of use of the tax reporting system, as well as the integration of tax information systems (Wati et al., 2023). Effective dissemination of tax information may enhance taxpayers' knowledge and awareness of tax regulations, which in turn can encourage greater compliance in fulfilling tax obligations. Such dissemination is conducted through various channels, including tax education programs, discussions, mass media, and the official website of the *Direktorat Jenderal Pajak* (DJP) (<https://www.pajak.go.id/id>), with the aim of improving compliance in tax reporting and payment (Ruhni & Meitriana, 2023). Furthermore, sound tax interpretation enables taxpayers to clearly understand their rights and obligations, including reporting deadlines and self-assessment mechanisms, thereby encouraging voluntary tax compliance (Antameng et al., 2024); and (Noor & Murtanto, 2025a).

The integration of tax information systems also constitutes a crucial element in shaping taxpayer compliance. The implementation of integrated digital systems, such as e-Filing, tax payments through mobile banking, and online Tax Identification Number (NPWP) registration, aims to enhance efficiency, accuracy, and transparency in tax administration, as well as to strengthen the reliability of the tax system from taxpayers' perspectives (Maulana & Yulianti, 2022); (Naurahsyah & Eriswanto, 2024).

Compliance in filing Annual Tax Returns by individual taxpayers is reflected in the timeliness of submission, the honesty and accuracy of tax return reporting, and taxpayers' intention to fulfill their tax obligations based on self-awareness (Sulistyawati et al., 2022) and (Arifin et al., 2025). Therefore, examining the effects of tax information dissemination, tax interpretation, and the integration of tax information systems on compliance in filing Annual Tax Returns is essential to support the effectiveness of tax policies and the enhancement of state revenue.

Nevertheless, prior studies have generally examined the effects of tax information dissemination, tax interpretation, and tax information system integration in a partial manner, thereby limiting a comprehensive understanding of their simultaneous influence on taxpayer compliance. Moreover, empirical findings regarding the effects of these factors remain inconsistent, suggesting that further investigation is necessary. In addition, many previous studies relied on data from earlier periods, which may not fully reflect the current dynamics of tax administration in the era

of digitalization. Furthermore, limited studies have examined the combined effect of these variables in the context of individual taxpayers in Indonesia. Another gap lies in the research object, as empirical studies focusing specifically on Annual Tax Return filing compliance among individual taxpayers who are public senior high school teachers with civil servant status remain scarce. This group represents an interesting research context because civil servant teachers generally have relatively stable income, higher educational backgrounds, and specific tax administrative obligations related to government payroll systems. Therefore, this study aims to address these gaps by examining the simultaneous effects of tax information dissemination, tax interpretation, and tax information system integration on Annual Tax Return filing compliance among individual taxpayers in this group.

2. RESEARCH METHOD

This study employs a quantitative explanatory research design based on the philosophy of positivism to examine the relationships between variables through statistical analysis and hypothesis testing (Noor & Murtanto, 2025). The research instrument employed a five-point Likert scale to measure respondents' perceptions of each construct (Haryanti et al., 2022). In the context of PLS-SEM analysis, the Likert-scale responses were treated as interval data to enable the estimation of structural relationships between variables. The measurement of each variable was based on the following indicators:

Table 1. Variable Measurement

No	Variable	Indicator
1	Tax Information Dissemination	Tax Education Programs Discussions and Direct Communication with Taxpayers Direct Information from Tax Officers Installation of Banners Official Website of the Dijten Pajak RI (Pricilia & Subagyo, 2025)
2	Tax Interpretation	Understanding regulations regarding tax payment obligations Awareness of Annual Tax Return filing deadlines Understanding and ability to operate the self-assessment system Awareness that taxes play a significant role in state revenue, and Voluntarily correcting incorrect tax returns (Ullu & Hermi, 2024).
3	Tax Information System Integration	Mobile banking facilitates tax payments Filing tax returns through the e-Filing system on DJP Online is highly effective Registering a Tax Identification Number (NPWP) through online registration is more convenient
4	Compliance in Filing Annual Tax Returns by Individual Taxpayers	Compliance with the taxpayer registration process Compliance in timely filing of tax returns Accuracy and honesty in completing tax return forms

Source: Data processed by the author (2025)

This study targeted individual taxpayers who are civil servant public senior high school teachers in Pasuruan Regency to examine the effects of tax information dissemination, tax interpretation, and tax information system integration on Annual Tax Return filing compliance. Data were collected using a structured questionnaire designed to measure respondents' perceptions and understanding of tax-related knowledge. The population consisted of 190 teachers across Tosari, Lumbang, Kejayan, Purwosari, Pandaan, Bangil, Gondang Wetan, and Nguling districts, based on official data from the 2024 Education Data Portal. The questionnaire was intended to cover the

entire population; however, only 68 valid responses were obtained and used for analysis. Ethical approval was obtained, and all participants provided informed consent. In the PLS-SEM analysis, the final sample size was considered sufficient to estimate the structural relationships among the latent variables.

The determination of the minimum sample size refers to the statistical power analysis table proposed by Jacob Cohen. By assuming a significance level of 5 percent and a minimum R^2 value of 0.25, and considering that the structural model contains four paths directed toward the endogenous construct, the minimum required sample size according to Cohen's table is 65 respondents. Therefore, the number of observations used in this study meets the minimum requirement to ensure adequate statistical power for the PLS-SEM analysis (Fleiss et al., 1969).

The data analysis method employed in this study is Partial Least Squares Structural Equation Modeling (PLS-SEM), using the SmartPLS 3 software for data processing. PLS-SEM was selected because it is particularly suitable for predictive and exploratory research models and is capable of handling relatively small sample sizes. In addition, PLS-SEM does not require strict assumptions of multivariate normality, making it appropriate for social science data that may not follow a normal distribution. Compared to covariance-based SEM, PLS-SEM focuses on maximizing the explained variance of the endogenous constructs and is therefore widely used to examine complex relationships among latent variables. By employing PLS-SEM, the structural relationships among variables can be estimated while accounting for measurement errors in the observed indicators, resulting in more reliable parameter estimates (Hair et al., 2021).

The research instrument testing includes validity testing, with a threshold value greater than 0.50 (Puspitasari & Dirman, 2024), and reliability testing, in which a construct is considered reliable if it achieves a minimum Cronbach's Alpha value of 0.60 (Hair et al., 2021). Furthermore, hypothesis testing is conducted using the t-test, where a p-value of less than 0.05 indicates a significant effect, while a p-value greater than 0.05 indicates no significant effect (Puspitasari & Dirman, 2024).

Data Instrument Testing

Instrument testing was conducted through validity testing using a threshold value greater than 0.50 (Puspitasari & Dirman, 2024). Based on the results of convergent validity testing using the outer loading approach, all indicators for each construct demonstrated outer loading values of 0.60 or higher. According to Joseph F. Hair Jr. et al. (2010), outer loading values of 0.70 or above are highly recommended; however, values ranging from 0.60 to 0.70 are still acceptable, particularly in exploratory research or during the model development stage. Therefore, indicators with loading values between 0.60 and 0.70 were retained in this study because they still met the acceptable validity criteria and were considered theoretically relevant in representing their respective constructs.

Table 2. Validity test

Variable	Indicator	Outer Loading	Description
Tax Information Dissemination	X1.1	0.785	Valid
	X1.2	0.789	Valid
	X1.3	0.891	Valid
	X1.4	0.839	Valid
Tax Interpretation	X2.1	0.633	Valid
	X2.2	0.842	Valid
	X2.3	0.830	Valid
	X2.4	0.850	Valid
	X2.5	0.812	Valid
	X2.6	0.736	Valid
Tax Information System Integration	X3.1	0.686	Valid
	X3.2	0.611	Valid
	X3.3	0.878	Valid
	X3.4	0.848	Valid
Compliance in Filing Annual Tax Returns by Individual	Y1.1	0.824	Valid

Taxpayers	Y1.2	0.866	Valid
	Y1.3	0.671	Valid
	Y1.4	0.880	Valid
	Y1.5	0.818	Valid

Source: Data processed by the author (2025)

Table 3. Convergent Validity Test Results

No	Variable	Average Variance Extracted (AVE)	Description
1	DIP	0.685	Valid
2	IP	0.620	Valid
3	ISIP	0.583	Valid
4	KWPOP	0.664	Valid

Source: Data processed by the author (2025)

As shown in Table 2, each questionnaire item used to measure tax information dissemination, tax interpretation, tax information system integration, and compliance in filing Annual Tax Returns by individual taxpayers demonstrates an outer loading value above 0.50, indicating that all indicators meet the minimum requirement for convergent validity. Although most indicators demonstrate strong loadings, several items such as X2.1 (0.633) and X3.2 (0.611) exhibit relatively lower loadings, indicating that these items contribute less strongly to their respective constructs. Nevertheless, these values remain acceptable because they exceed the minimum threshold for indicator reliability. Furthermore, the convergent validity of the constructs is also supported by the Average Variance Extracted (AVE), where a construct is considered valid if its AVE value exceeds 0.50 (Hayat et al., 2022).

Table 4. Reliability test

Variable	Cronbach Alpha	Composite Reliability	Description
DIP	0.848	0.896	Reliable
IP	0.875	0.907	Reliable
ISIP	0.789	0.846	Reliable
KWPOP	0.872	0.908	Reliable

Source: Data processed by the author (2025)

As presented in Table 2, the Cronbach's Alpha value for the tax information dissemination variable is 0.848, for tax interpretation is 0.875, for tax information system integration is 0.789, and for compliance in filing Annual Tax Returns by individual taxpayers is 0.872. All variables exhibit Cronbach's Alpha values above 0.60, indicating that the research instrument demonstrates adequate reliability.

Table 5. Coefficient of Determination (R²)

R Square	
KWPOP	0.647

Source: Data processed by the author (2025)

Based on the results of the coefficient of determination test, the R-square value of 0.647 indicates that tax information dissemination, tax interpretation, and tax information system integration collectively explain 64.7 percent of the variance in compliance with filing Annual Tax

Returns among individual taxpayers, while the remaining 35.3 percent is influenced by other factors not examined in this study.

Table 6. F Square

	KWPOP
DIP	0.003
IP	0.197
ISIP	0.292

Source: Data processed by the author (2025)

The effect size (f^2) analysis shows that tax information dissemination has a negligible effect on individual taxpayer compliance ($f^2 = 0.003$). Meanwhile, tax interpretation demonstrates a moderate effect ($f^2 = 0.197$), and tax information system integration shows a moderate-to-substantial effect ($f^2 = 0.292$) on compliance with annual tax return reporting. These results indicate that the integration of tax information systems contributes more strongly to explaining taxpayer compliance compared to other variables in the model.

Hypothesis Testing

Hypothesis testing was conducted using the bootstrapping procedure in SmartPLS 3 to evaluate the significance of the structural relationships between constructs. The significance of the path coefficients was assessed using t-statistics and p-values obtained from the bootstrapping results. A hypothesis is considered statistically significant if the t-statistic exceeds 1.96 and the p-value is less than 0.05 at the 5 percent significance level. The detailed results of the hypothesis testing are presented in the following table.

Table 7. Hypothesis Test Results

Hipotesis	Original Sample	Sample mean	Standard Deviation (STDEV)	T Statistics (STDEV)	P Values	Decision
DIP -> KWPOP	0.044	0.048	0.098	0.446	0.656	Reject
IP -> KWPOP	0.41	0.399	0.129	3.173	0.002	Accept
ISIP -> KWPOP	0.438	0.445	0.104	4.221	0.000	Accept

Source: Output Smart PLS, 2025

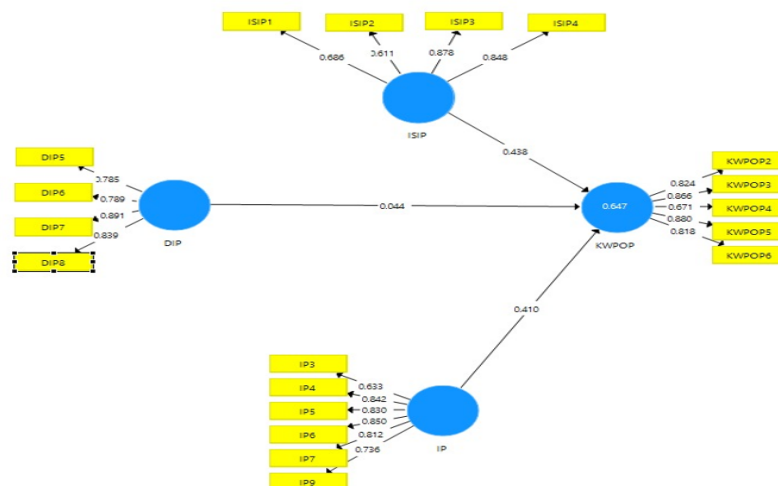


Figure 1. Loading Factor Results

Source: SmartPLS Output (2025)

3. RESULTS AND DISCUSSIONS

The results indicate that tax information dissemination does not significantly influence compliance in filing Annual Tax Returns ($\beta = 0.044$, $t = 0.446$, $p = 0.656$); therefore, the first hypothesis is rejected. This finding suggests that the dissemination of tax-related information has not been able

to directly encourage compliance in filing Annual Tax Returns. One possible explanation is that taxpayers may already possess basic tax knowledge from previous sources, so additional information dissemination does not significantly influence their compliance behavior. Another possibility is that the tax socialization programs may not be sufficiently effective in changing taxpayers' attitudes or motivating them to comply with tax reporting obligations. This finding indicates that the dissemination of tax information alone is not sufficient to directly influence taxpayers' compliance in filing Annual Tax Returns. The effectiveness of information dissemination in improving taxpayer compliance depends not only on the availability of information but also on how the information is communicated and understood by taxpayers. Consequently, information dissemination alone is insufficient unless accompanied by taxpayers' ability to interpret and understand the information. This result is consistent with previous studies indicating that tax information dissemination does not influence compliance when taxpayers lack the willingness to fulfill their tax obligations.

Furthermore, tax interpretation has a positive and significant effect on annual tax return (SPT) filing compliance; therefore, the second hypothesis is accepted. This finding indicates that taxpayers' ability to understand, interpret, and apply tax regulations plays an important role in enhancing compliance. A higher level of tax interpretation contributes to greater taxpayer compliance because it enables taxpayers to clearly understand reporting procedures, the legal consequences of non-compliance, and the importance of fulfilling their tax obligations. This relationship is particularly relevant among teachers with civil servant status, who generally possess higher educational backgrounds that facilitate a better understanding of tax regulations. This finding supports the study of (Putri & Junaidi, 2023) which reported that tax interpretation has a positive and significant effect on individual taxpayer compliance because a clearer understanding of tax regulations helps taxpayers correctly interpret their tax obligations and reduces the risk of errors in reporting. Similarly, (Westerini Lusdani et al., 2024) found that taxpayers who are able to properly interpret tax rules and procedures tend to demonstrate higher compliance in fulfilling their tax responsibilities. In line with these findings, the results of this study indicate that better tax interpretation among individual taxpayers contributes to improved compliance in annual tax return reporting. Clear interpretation of tax regulations improves taxpayers' understanding of their rights and obligations, thereby strengthening their compliance with applicable tax provisions.

In addition, the integration of tax information systems has a positive and significant effect on annual tax return (SPT) filing compliance ($\beta = 0.41$, $p = 0.002$). This result indicates that better integration of tax information systems can enhance taxpayer compliance, as integrated systems facilitate easier access to tax services, improve reporting efficiency, and reduce administrative barriers in fulfilling tax obligations. The integration of tax information systems increases taxpayer compliance by reducing the administrative burden associated with tax reporting. Integrated digital systems simplify procedures, shorten reporting time, and minimize technical errors, which in turn lowers the perceived difficulty of fulfilling tax obligations. As a result, taxpayers are more likely to comply with tax reporting requirements. Well-integrated systems also increase taxpayers' trust in the tax system. This finding is consistent with the studies of (Nkosi & Jahed, 2025) and (Darmayasa & Hardika, 2024) which conclude that the integration of tax information systems has a positive and significant effect on individual taxpayer compliance.

The structural model indicates that the dissemination of tax information, tax interpretation, and the integration of tax information systems collectively contribute to explaining individual taxpayers' annual tax return (SPT) filing compliance, as reflected in the R-square value of the model. This result suggests that taxpayer compliance is influenced by the interaction between access to tax information, taxpayers' ability to interpret tax regulations, and the support of an integrated tax information system. In this context, tax education supported by information technology facilitates the tax reporting process and strengthens taxpayers' understanding of their obligations, which ultimately contributes to higher levels of compliance. For public senior high school teachers with civil servant status, who generally have fixed incomes and formal employment structures, these factors collectively support a higher level of compliance in filing Annual Tax Returns. Tax education supported by information technology facilitates the reporting process and encourages higher levels of compliance. This finding is consistent with the studies of (Haryanti et

al., 2022) which reported that the use of tax information systems and access to tax information improve taxpayers' ability to fulfill their tax obligations more efficiently, thereby encouraging higher compliance levels. A similar result was also reported by (Putri & Afiqoh, 2023) who found that taxpayers with better access to tax information and a clearer understanding of tax regulations tend to demonstrate higher compliance in reporting their annual tax returns. While those studies examined taxpayers in a broader context, the present study confirms that similar mechanisms also occur among public senior high school teachers with civil servant status in Pasuruan Regency.

4. CONCLUSION

This study shows that the dissemination of tax information does not have a significant effect on annual tax return (SPT) filing compliance. This finding suggests that for relatively well-educated taxpayers, general and repetitive tax information dissemination may not be sufficient to substantially improve compliance. In contrast, tax interpretation and the integration of tax information systems have a positive and significant effect, indicating that a better understanding of tax regulations and the availability of integrated tax information systems play an important role in improving filing compliance. The structural model shows that the dissemination of tax information, tax interpretation, and the integration of tax information systems contribute to explaining individual taxpayers' annual tax return filing compliance, with an R^2 value of 0.647. This value indicates that the model explains 64.7% of the variance in filing compliance, reflecting a relatively strong explanatory power. However, the path coefficient results show that not all variables have a significant individual effect, as tax information dissemination does not significantly influence compliance. Therefore, the R^2 value should be interpreted as the overall explanatory capability of the model rather than evidence of a simultaneous effect of all variables. Based on these findings, efforts to improve taxpayer compliance among public senior high school teachers with civil servant status should prioritize strengthening taxpayers' ability to interpret tax regulations and improving the integration of tax information systems. Clearer regulatory interpretation and more effective system integration can help taxpayers better understand reporting procedures and facilitate the annual tax return filing process. In addition, improving the quality and accessibility of tax information dissemination may support taxpayers' understanding, although its direct effect on compliance was not found to be significant in this study.

REFERENCES

- Agustina, S., & Alim, M. N. (2024). Analisis Efektivitas Program Pojok Pajak Dalam Meningkatkan Kepatuhan Pelaporan SPT Tahunan Orang Pribadi (Studi Kasus: KPP Pratama Jombang Tahun 2022-2023). *Economics And Business Management Journal (EBMJ)*, 3(02), 31–35.
- Alwi, M., Karismawan, P., & Fatimah, S. (2023). Efektivitas Penggunaan E-Filling Dan Tingkat Kepatuhan Wajib Pajak Dalam Melaporkan SPT EFFECTIVINESS OF USING E-FILLING AND TAXPAYER'S COMPLIANCE LEVEL IN REPORTING SPT AT THE SELONG TAX SERVICES, EXTENTION AND CONSULTATION OFFICE (KP2KP SELONG). www.pajak.go.id
- Antameng, E., Sondakh, J. J., & Mintalangi, S. (2024). Pengaruh pengetahuan perpajakan, ketegasan sanksi perpajakan dan kesadaran wajib pajak terhadap kepatuhan wajib pajak pada UMKM di Kabupaten Kepulauan Sangihe. *Riset Akuntansi Dan Portofolio Investasi*, 2(2), 344–358. <https://doi.org/10.58784/rapi.208>
- Arianty, F. (2023). Modernization of Tax Administration in DJP Online Service in Terms of Efficiency Principle. *Advances in Social Science, Education and Humanities Research*, 1–11. https://doi.org/10.2991/978-2-38476-132-6_66
- Arifin, Z., Syahrial, I., & Karmaka, I. (2025). Self Assessment System, Taxpayer Awareness, and Tax Sanctions Role Toward Taxpayer Compliance. *Jurnal Riset Akuntansi Dan Auditing*, 12(1), 31–44. <https://doi.org/10.55963/jraa.v12i1.731>
- Darmayasa, I. N., & Hardika, N. S. (2024). Core tax administration system: the power and trust dimensions of slippery slope framework tax compliance model. *Cogent Business and Management*, 11(1), 1–15. <https://doi.org/10.1080/23311975.2024.2337358>
- Fleiss, J. L., Cohen, J., & Everitt, B. S. (1969). *Large sample standard errors of kappa and weighted kappa*. (Vol. 72). <https://doi.org/10.1037/h0028106>
- Hair, J. F., Hult, G. T. M., Ringle, C. M., Sarstedt, M., Danks, N. P., & Ray, S. (2021). *Partial Least Squares Structural Equation Modeling (PLS-SEM) Using R*. Springer International Publishing. <https://doi.org/10.1007/978-3-030-80519-7>

- Haryanti, M., Pitoyo, B., & Napitupulu, A. (2022). Pengaruh Modernisasi Administrasi Perpajakan, Pengetahuan Perpajakan, Sosialisasi Perpajakan Dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi Di Wilayah Kabupaten Bekasi. *Jurnal Akuntansi Dan Perpajakan Jayakarta*, 3(02), 108–130. <https://doi.org/10.53825/japjayakarta.v3i02.105>
- Hayat, N., Salameh, A. A., Mamun, A. Al, Helmi Ali, M., & Makhbul, Z. K. M. (2022). Tax Compliance Behavior Among Malaysian Taxpayers: A Dual-stage PLS-SEM and ANN Analysis. *SAGE Open*, 12(3). <https://doi.org/10.1177/21582440221127190>
- Marangunic, N., & Granic, A. (2015). Technology acceptance model: a literature review from 1986 to 2013. *Universal Access in the Information Society*, 14(1), 81–95. <https://doi.org/10.1007/s10209-014-0348-1>
- Maulana, R., & Yulianti, D. (2022). Pengaruh Pemanfaatan Teknologi Dan Modernisasi Sistem Administrasi Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi (Studi Kasus Pada WPOP yang Terdaftar di KPP Mikro Piloting Majalengka). *Jurnal Akuntansi Kompetif*, 5(3), 360–367.
- Naurahsyah, N., & Eriswanto, E. (2024). Analisis Pengaruh Modernisasi Administrasi Perpajakan dan Self Assessment Terhadap Kepatuhan Wajib Pajak Orang Pribadi. *Jurnal Akuntansi Dan Perpajakan*, 8(September).
- Nkosi, G. P., & Jahed, M. I. (2025). Transforming Tax Compliance Through Auto-assessment. *Administratio Publica*, 33(4), 126–147. <https://doi.org/10.61967/adminpub.2025.33.4.6>
- Noor, M. R., & Murtanto. (2025a). Pengaruh Tingkat Literasi Dan Digitalisasi Pajak Terhadap Kepatuhan Wajib Pajak. *Jurnal Bisnis Dan Akuntansi Strategis*, 7(1), 1–12.
- Noor, M. R., & Murtanto. (2025b). *Pengaruh Tingkat Literasi Dan Digitalisasi Pajak Terhadap Kepatuhan Wajib Pajak* (Vol. 7, Number 1). <https://journalpedia.com/>
- Nurbekova, G. T., Juchnevicius, E. E., & Tussupova, L. K. (2024). An integrated approach to the concept and elements of tax administration: theoretical and legal aspects. *Bulletin of the Karaganda University. "Law Series,"* 114(2), 16–24. <https://doi.org/10.31489/202412/16-24>
- Pricilia, A., & Subagyo. (2025). *Pengaruh Pendidikan Pajak, Sosialisasi Pajak, dan Sanksi Perpajakan Terhadap Kepatuhan Kewajiban Perpajakan*. 10(1), 90–104.
- Puspitasari, E. N. D., & Dirman, A. (2024). Pengaruh Pemahaman Pajak, Kesadaran Pajak dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak. *Media Akuntansi Perpajakan*, 9(1), 51–57. <https://doi.org/10.52447/map.v9i1.7623>
- Putri, & Afiqoh, N. (2023). Pengaruh Sosialisasi Pajak, Pengetahuan Pajak, dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi. *Journal of Culture Accounting and Auditing*, 2(1), 57. <https://doi.org/10.30587/jcaa.v2i1.5003>
- Putri, D. R., & Junaidi, A. (2023). *Pengaruh Literasi Perpajakan, Penerapan E-FILLING, Sanksi Perpajakan dan Pengetahuan Perpajakan terhadap Kepatuhan Wajib Pajak Orang Pribadi*. 12(2), 137–154.
- Ruhni, Z., & Meitriana, M. A. (2023). Pengaruh Asistensi Relawan Pajak, E-Filling, Dan Sosialisasi Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi dalam Pelaporan SPT Tahunan di Kantor Pelayanan Pajak (KPP) Pratama Gianyar. *Jurnal Pendidikan Ekonomi Undiksha*, 15(1), 171–182. <https://doi.org/10.23887/jjpe.v15i1.61814>
- Sulistiyawati, A. I., Lestari, Rr. D. I. T., & Sabila, R. I. (2022). The Effects of Tax Understanding, Taxpayer Awareness, Tax Socialization and Fiscus Services on Taxpayer Compliance of Personal Persons. *INTERNATIONAL JOURNAL OF SOCIAL AND MANAGEMENT STUDIES (IJOSMAS)*, 03(1), 1–7.
- Ullu, K., & Hermi. (2024). Pengaruh Modernisasi Sap, Pemahaman Perpajakan dan Machiavellian Terhadap Kepatuhan Wajib Pajak Orang Pribadi. *Ekonomi Digital*, 3(1), 13–30. <https://doi.org/10.55837/ed.v3i1.110>
- Wati, N. K. S. S., Sara, I. M., & Yudha, C. K. (2023). *Pengaruh Pemahaman Peraturan Perpajakan, Kualitas Pelayanan Pajak dan Sosialisasi Perpajakan terhadap Kepatuhan WPOP*.
- Westerini Lusdani, Srisetyawanie Bandaso, & Winta Panimba. (2024). Pengaruh Literasi Perpajakan, Moral Pajak dan Insentif Pajak Terhadap Kepatuhan Wajib Pajak UMKM di Kabupaten Tana Toraja. *Profit: Jurnal Manajemen, Bisnis Dan Akuntansi*, 3(4), 402–414. <https://doi.org/10.58192/profit.v3i4.3029>