

## **THE EFFECT OF APPLICATION TAX ADMINISTRATION MODERNIZATION SYSTEMS ON TAX PAYERS LEVELS SATISFACTION**

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### **ABSTRACT**

This study aims to examine whether there are effects between e-Registration, e-Billing, e-SPT, and e-Filing systems with taxpayer satisfaction levels. The sample was taken from the population of taxpayers registered at KPP Pratama Cibeunying. That samples collected using the purposive sampling method.

The analysis used in this study is multiple regression analysis with e-Registration, e-Billing, e-SPT, and e-Filing as independent variables and taxpayer satisfaction levels as dependent variables.

From the calculation of the statistical test t performed, the results obtained that the value of using the e-Registration is  $0.022 \leq 0.05$ , the value of using the e-Billing is  $0,000 \leq 0.05$ , the value of using the e-SPT is  $0,000 \leq 0,05$ , and the value of using the e-Filing is  $0,000 \leq 0,05$ . It can be concluded that the e-Registration, e-Billing, e-SPT and e-Filing systems partially have a significant effect on taxpayer satisfaction levels.

Keywords: e-Registration, e-Billing, e-SPT, e-Filing, and taxpayer satisfaction level.

### **1. INTRODUCTION**

The rapid development of science and technology has brought changes in various fields of life. One proof of the development of science and technology is the increasing information technology. Information technology is closely related to information systems used to process data, including processing, acquiring, compiling, storing, manipulating data in various ways to produce quality information, namely relevant, accurate and timely information, which is used for personal, business, and government and is strategic information for decision making (Sutabri, 2014: 3).

Direktorat Jenderal Pajak (DJP) is fully aware that without openness to the development of information systems the business dynamics cannot be anticipated. With the growth of high taxpayers it is necessary to have reforms in the field of tax administration carried out with a system of modernizing tax administration.

The development of a tax information system began in the 1990s with the implementation of the New Payment Control System (NPCS) which served to monitor and evaluate tax payments. To replace NPCS, at the beginning of 1994 Sistem Informasi Perpajakan (SIP) was introduced which functioned as a means of supervision of the SPT as well as to supervise and evaluate tax payments, and can also act as a means of supporting decision making (Irianto, 2013: 178). Furthermore improvements were made by introducing the Sistem Informasi Direktorat Jenderal Pajak (SIDJP) which uses an integrated database to support all tax activities. In the process of developing SIDJP,

many systems can be used in order to improve tax administration including e-Registration, e-Billing, e-SPT, and e-Filing systems.

DJP assesses the importance of taxpayer satisfaction because satisfaction of taxpayers can increase compliance and awareness of taxpayers to pay and report their tax on time. With increasing compliance and awareness of taxpayers in fulfilling their tax obligations, it is expected that state revenues from the taxation sector will increase.

Taxpayer satisfaction is influenced by two variables, namely perceived services and expected services (Freddy, 2006: 57). The shortcomings contained in the e-Registration, e-Billing, e-SPT and e-Filing systems cause a gap between perceptions and expectations of taxpayers (Adisasmito and Sadjarto, 2013). The gap caused taxpayers' dissatisfaction with the system provided by DJP.

Based on the background of the problem described, the researcher decided to research the Application of e-Registration, e-Billing, e-SPT, and e-Filing Systems to the taxpayer satisfaction level. The purpose of this research is to find out whether the application of e-Registration, e-Billing, e-SPT, and e-Filing systems affect the level of satisfaction of taxpayers.

## **2. CONCEPTUAL FRAMEWORK AND HYPOTHESIS DEVELOPMENT**

### **2.1 Definition of Systems and Information Systems**

The system comes from Latin (*systema*) and Greek (*sustema*) which is a unit consisting of components or elements which are combined into one to achieve a certain goal. According to Susanto (2013: 22), the system is a group / group of sub-systems / parts / components, whether physical or non-physical, that are interconnected with one another and work together harmoniously to achieve a particular goal. There are 3 elements that make up a system, namely input, process, and output (Kadir 2014: 310).

According to Sutabri (2005: 42), an information system is a system within an organization that brings together daily transaction processing needs that support a managerial operation function of the organization with strategic activities of an organization to be able to provide certain external parties with the necessary reports.

### **2.2 Tax Administration Modernization**

Modernization of tax administration is the implementation of good governance, namely the application of a transparent and accountable tax administration system, by utilizing a reliable and up-to-date technology information system (Directorate General of Taxes, 2007). The goal of modernization to be achieved is to increase voluntary compliance of taxpayers, increase public trust, and increase the productivity and integrity of tax officials.

### **2.3 Sistem Informasi Direktorat Jenderal Pajak (SIDJP)**

"Sistem Informasi Direktorat Jenderal Pajak is a tax administration information system in the office of the modern Directorate General of Taxes using hardware and software that is connected to a network at the head office" (SE-19/PJ/2007).

According to Rifki (2009: 9), To provide information on tax regulations and other tax information to the general public, DJP has built an internet site (<http://www.pajak.go.id>). As for communication media and internal information facilities, DJP built intranet sites. For online taxpayer registration, DJP has built an e-Registration application program. As for reporting SPT, e-SPT and e-Filing applications have been made.

## **2.4 e-Registration**

Based on the Peraturan Direktorat Jenderal Pajak Number PER-20 / PJ / 2013 states that e-Registration application is a means of taxpayer registration and / or business reporting to be confirmed as taxable entrepreneurs, changes in data on taxpayers and / or taxable entrepreneurs, transfer of taxpayers, elimination of Nomor Pokok Wajib Pajak (NPWP), and revocation of inauguration of taxable entrepreneurs through the internet that is directly connected online with DJP

The main objective of the development of the e-Registration system as stated on the site [www.pajak.go.id](http://www.pajak.go.id) is to provide convenience for taxpayers in carrying out their tax obligations to register, update, delete and any information, anytime, anywhere and provide more services effective, efficient and optimal both operationally and administratively to the community by using the latest facilities with the use of information technology, namely the internet.

## **2.5 e-Billing**

According to PER-26 / PJ / 2014 Article 1 paragraph 2, the definition of billing system is an electronic payment method using billing code. By using e-Billing, taxpayers can make payments or deposit taxes with the tax payment system electronically. Tax payments or deposits that can use billing systems include all types of taxes and can service payments using foreign exchange. The objectives of the implementation of e-Billing System according to Lazuardi (2015) include:

- 1) Taxpayers no longer need to wait long at the teller counter. The teller only inputs one code, not all data in the Tax Payment Letter (SSP).
- 2) Taxpayers can transact via ATM machines, internet banking or mobile banking.
- 3) Not dependent on cash opening hours (tellers) for paying taxes.
- 4) Avoiding or minimizing the possibility of errors in recording payment and deposit data by bank officers or tellers, because the web application provides validation to minimize mistakes.

With the e-Billing system and the development of the e-Billing system from MPN G1 to MPN G2, it is expected that taxpayers can make their tax payments more easily, faster, and more accurately.

## **2.6 Surat Pemberitahuan Elektronik (e-SPT)**

According to Pandiangan (2008: 35) what is meant by e-SPT is the submission of digital tax return to KPP electronically or by using computer media. Currently the types of e-SPT applications available consist of the PPh period e-SPT and PPN period e-SPT.

According to Pandiangan (2008), the advantages of implementing e-SPT include:

1. Submission of SPT can be done quickly through the internet network.
2. The calculation is done quickly and precisely because it uses a computer system.
3. The data submitted by the taxpayer is always complete, where the absence of the attachment form is missed, because the form numbering is pre-numbered using a computer system.
4. The use of paper is more efficient because it only prints the parent SPT.
5. Taxpayers are quick, accurate and efficient in completing their SPT reporting obligations.
6. There is no need for the SPT recording process and its attachments in KPP, because the taxpayer has submitted the data electronically.

## **2.7 e-Filing**

Based on the Peraturan Direktorat Jenderal Pajak Number PER-1 / PJ / 2014 which has been amended by PER-5 / PJ / 2015 and on January 23, 2017 has been amended again with PER-1 / PJ / 2017, the notion of e-Filing is a method of delivery Electronic Annual Tax Returns conducted

online and real time through the internet on the website of the Directorate General of Taxes ([www.pajak.go.id](http://www.pajak.go.id)) or application service providers or Application Service Providers (ASP) using an identity number issued by the Directorate General of Taxes to the obligatory tax that conducts electronic transactions with the Directorate General of Taxes called E-FIN.

The results of reporting use this e-Filing system in the form of Bukti Penerimaan Elektronik (BPE) which includes the name, NPWP, date, hour, and electronic receipt number printed on the receipt, in the case of electronic SPT submission through the Directorate General of Taxes website, which serves as a receipt for submitting electronic SPT.

## 2.8 Customer Satisfaction

Satisfaction is feeling happy or disappointed someone who appears after comparing the performance (results) of the product that is thought of the performance (or results) expected. If the performance is below expectations, the customer is not satisfied. If the performance meets expectations, the customer is satisfied. If the performance exceeds expectations, the customer is very satisfied or happy (Kotler, 2006: 177). Whereas the definition of taxpayers based on Law KUP Number 16 of 2009 article 1 paragraph 2 is "individuals or entities, including taxpayers, tax cutters, and tax collectors, who have tax rights and obligations in accordance with the provisions of tax laws and regulations".

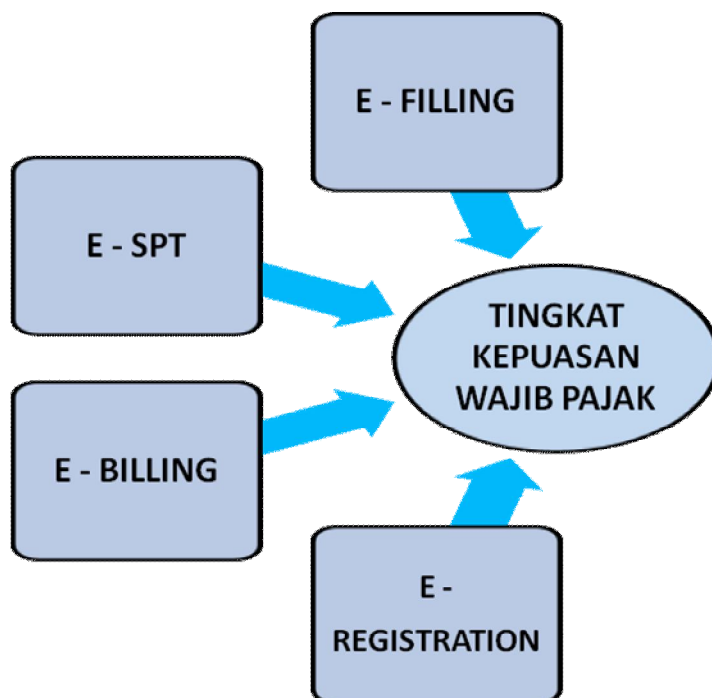
From this understanding, it can be defined that the satisfaction of individual taxpayers is the result of valuation of individuals including taxpayers, tax cutters, and tax collectors on what is expected by the individual taxpayer compared to the results obtained by the individual taxpayer. If the expectations of individual taxpayers are higher than the results obtained, then dissatisfaction arises.

Conversely if what is expected of an individual taxpayer is equal to or lower than what is obtained, then satisfaction will be achieved. In conjunction with information systems provided by the Directorate General of Taxes, taxpayer satisfaction can be measured by the level of satisfaction of the use of information systems that have been provided. Doll and Torkzadeh (1988) developed an EUCS instrument consisting of 12 items by comparing traditional data processing environments with end user computing environments, which included five components, namely content, accuracy, format, ease of use, and timeliness.

## 2.9 Conceptual Framework

From the background and previous research that has been elaborated, it can be seen that there are differences in the results of e-Registration, e-Billing, e-SPT, and e-Filing systems towards taxpayer satisfaction. Therefore, this has become the framework of the author's thinking.

The framework of research thinking is presented in the picture as follows:



Source : researcher process

**Picture 2.1**  
**Conceptual Framework**

### 2.10 Hypothesis Development

The research hypothesis is as follows:

1. H1: E-Registration system affects taxpayer satisfaction.
2. H2: The e-Billing system affects taxpayer satisfaction.
3. H3: The e-SPT system affects taxpayer satisfaction.
4. H4: The e-Filing system affects taxpayer satisfaction.pajak.

## 3. RESEARCH METHODOLOGY

### 3.1 Research Objects, Populations, and Samples

The object of the research used for this study is the taxpayer at the KPP Pratama Cibeunying, Bandung. The population and samples in this study were all taxpayers registered at KPP Pratama Cibeunying who had used e-Registration, e-Billing, e-SPT, and / or e-Filing systems. The sampling technique in this study uses non probability sampling with purposive sampling method (sample with intent). Based on data received from the processing data and information section of KPP Pratama Bandung Cibeunying, the total of all taxpayers registered at KPP Pratama Cibeunying who have used e-Registration, e-Billing, e-SPT, and / or e-Filing systems during 2017 is 12,002 taxpayers. From the total population with an inaccuracy rate of 5%, then using the Slovin formula obtained a sample of 387 respondents.

### **3.2. Research Methods & Data Analysis**

This study uses descriptive statistics to obtain a general picture of the data and the tendency of data to occur. The research instrument used was using a questionnaire / questionnaire whose answers were limited to using a Likert Scale. In processing the answers on a Likert Scale, ordinal data must be converted into interval data using the Method of Successive Interval (MSI).

The data analysis method used in this study is multiple regression analysis. In this study, multiple regression analysis was used to prove the extent of the influence of e-Registration, e-Billing, e-SPT, and e-Filing systems on the satisfaction of individual taxpayers.

## **4. RESULT AND DISCUSSION**

In this chapter the researcher will present the results of the study regarding the effect of the application of the taxation administration modernization system to the taxpayer satisfaction level. The data used in this study came from primary data obtained based on questionnaires. Then data processing has been carried out, the results of which will be explained in the section below.

### **4.1 Description of Respondents**

The description of the respondent is intended to provide an overview of the respondents studied. From a total of 400 respondents, the researchers found that 100% of respondents were active taxpayers in Cibeuuying Tax Office and had used e-Registration, e-Billing, e-SPT, and e-Filing systems. For types of taxpayers, researchers found that a total of 61.5% of respondents were personal taxpayers, and a number of 38.5% of respondents were corporate taxpayers. Based on the latest education, researchers found that 57% had the last education of undergraduate, a number of 21.8% had master's education, a number of 13.3% had diploma education, a number of 6.3% had high school / vocational education, and a total of 1.8% had doctoral degrees. Based on informal education, it was found that as many as 36.8% had informal Brevet education, as many as 26.3% had informal education in the form of KPP socialization, as many as 22% had informal education in the form of training, and 15% had informal education in other forms of training.

### **4.2 Data Analysis Techniques**

Multiple regression analysis carried out in this study to test whether there is influence between independent variables (X) namely e-Registration system ( $X_1$ ), e-Billing system ( $X_2$ ), e-SPT system ( $X_3$ ), and e-Filing system ( $X_4$ ) to the level of satisfaction of taxpayers (Y). In this study, researchers will test the hypothesis using multiple linear regression, using IBM SPSS 20.0.

### **4.3 Hypothesis Testing Results**

The coefficient of determination ( $R^2$ ) essentially measures how far the model's ability to explain the variation of the dependent variable (Y) in this study. The coefficient of determination is between zero and one. The value that approaches or means that the independent variables (X) provide almost all the information needed to predict variations in the dependent variable. (Ghozali, 2009: 87).

**Tabel 4.1**  
**Coefficient of Determination ( $R^2$ )**

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.912 <sup>a</sup>	.831	.830	.31975

a. Predictors: (Constant), Use of e-Filing System, Use of e-Registration System, Use of e-Billing System, Use of e-SPT System

b. Dependent Variable: Taxpayer Satisfaction

Based on the table above, the value of Adjusted  $R^2$  is 0.830 which describes the coefficient of determination, which means that the Application of e-Registration, e-Billing, e-SPT, e-Filing has an effect on the satisfaction level of 83.0%.

The F statistical test is used to find out whether all the independent variables (X) included in the model have a simultaneous influence on the dependent variable (Y) (Ghozali, 2009: 88).

**Tabel 4.2**  
**Test Result of Statistic F**

**ANOVA<sup>a</sup>**

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	199.034	4	49.759	486.694	.000 <sup>b</sup>
	Residual	40.384	395	.102		
	Total	239.418	399			

a. Dependent Variable: taxpayer satisfaction

b. Predictors: (Constant), Use of e-Filing System, Use of e-Registration System, Use of e-Billing System, Use of e-SPT System

Based on processing data, it was found that the sig value of 0,000 was smaller than 0.05. This shows the results of the existence of independent factors (X) that exist together have a significant effect in predicting the dependent variable (Y).

The significance test of individual parameters (statistical test t) is used to explain how far the influence of one independent variable (X) individually in explaining the variation of the dependent variable (Y). if the Sig value is  $> 0.05$  then  $H_0$  is accepted, and if the p-value (Asymp Sig)  $\leq 0,05$  then  $H_0$  is rejected.

**Tabel 4.3**  
**Hasil Uji Statistik t**

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	-.436	.104		-4.200	.000
1 Penggunaan Sistem e-Registration	.130	.057	.109	2.296	.022
Penggunaan Sistem e-Billing	.339	.064	.288	5.333	.000
Penggunaan Sistem e-SPT	.243	.060	.225	4.053	.000
Penggunaan Sistem e-Filing	.355	.054	.332	6.554	.000

a. Dependent Variable: taxpayer satisfaction

From the calculation of the statistical test t performed, the results obtained that the value of using the e-Registration system is  $0.022 \leq 0.05$ , the value of using the e-Billing system is  $0,000 \leq 0.05$ , the value of using the e-SPT system is  $0,000 \leq 0,05$ , and the value of using the e-Filing system is  $0,000 \leq 0,05$ . This shows that the e-Registration, e-Billing, e-SPT, and e-Filing systems partially affect the taxpayer's satisfaction level.

#### 4.4 Discussion

The first independent variable (X) is the e-Registration system. In accordance with the previous theory, it can be concluded that the e-Registration system has a significant effect on taxpayer satisfaction. With the existence of a good and quality e-Registration system, taxpayers obtain convenience in carrying out their tax obligations in registering and changing taxpayer data so as to increase taxpayer satisfaction. Thus, a positive assessment of respondents to the e-registration system will encourage the emergence of satisfaction of taxpayers. Although the results of this study are different from the results of previous studies conducted by Syafriani and Nadeak (2012), according to their research the quality of the e-Registration system has no effect on satisfaction of taxpayers and taxpayer compliance.

The second independent variable (X) studied is the e-Billing system. Based on the hypothesis testing that has been done, the e-Billing system has a significant effect on taxpayer satisfaction. Thus, the application of an e-Billing system that is assessed positively will encourage taxpayer satisfaction. This confirms the results of research conducted by Maulana Y., et al (2015) where there is a significant relationship between perceived ease of use, subjective norms, perceived usefulness, user attitudes towards the use of e-Billing. Through this research, it can be concluded that e-billing is one way to improve services from government agencies to facilitate payments. Likewise according to Simamora (2017), the application of the Billing System has a significant effect on taxpayer satisfaction. It is expected that the development of the Billing System can simplify and shorten the dwelling time. Based on these descriptions, it can be said that the e-Billing System has a direct effect on taxpayer satisfaction.



The third independent variable (X) studied is the e-SPT system. Based on the results of testing the hypothesis it is known that the e-SPT system has a significant effect on taxpayer satisfaction. This is in line with the results of research by Damayanti and Fauzi (2015) which states that the submission of Notification (SPT) has a partial effect on taxpayer satisfaction. e-SPT according to PER-01 / PJ / 2017 concerning Submission of Electronic Notification is a letter that is used by taxpayers to report calculations and / or payment of taxes, tax objects and / or not tax objects, and / or assets and liabilities in accordance with the provisions tax laws and regulations in the form of electronic documents by using electronic SPT applications either provided by the Directorate General of Taxes or by electronic SPT service providers.

The fourth independent variable (X) studied is the e-Filing system. Based on the statistical tests performed, the e-Filing System has a significant effect on taxpayer satisfaction. This research is also in line with research conducted by Damayanti & Fauzi (2015) which concluded that drop box, e-SPT and e-Filing facilities in delivering Notification (SPT) had a simultaneous and significant effect on taxpayer satisfaction. The ease of use of e-Filing is influenced by region, gender, and age level. (Pippin, 2014). In addition, according to Waluyo & Herawan L (2014), perceptions of usability, perceived ease, security and confidentiality have an influence on the use of e-Filing.

## **5. CONCLUSION AND RECOMMENDATIONS**

This study aims to examine whether the e-Registration, e-Billing, e-SPT, and e-Filing systems have an influence on taxpayer satisfaction. Based on the results of data processing and analysis that has been done in the previous section, then in this study, conclusions can be drawn as follows:

1. The e-Registration system has a significant effect on the satisfaction of the Cibeuuying Tax Office Taxpayer. With the existence of a good and quality e-Registration system, taxpayers obtain convenience in carrying out their tax obligations in registering and changing taxpayer data so as to increase taxpayer satisfaction.
2. The e-Billing system significantly influences the satisfaction of the Cibeuuying Tax Office Taxpayer. E-Billing is one way to improve services from government agencies to facilitate payments. with the development of the Billing System can simplify and shorten the dwelling time. The implementation of the e-Billing system that is assessed positively will encourage taxpayer satisfaction.
3. The e-SPT system has a significant effect on the satisfaction of the Cibeuuying Tax Office Taxpayer. With the e-SPT system, work processes and tax services run well, smoothly, and accurately and make it easier for taxpayers to carry out their tax obligations.
4. The E-Filing System has a significant effect on satisfaction of the taxpayer of Cibeuuying Tax Office. By providing an e-Filing system, taxpayers will more easily carry out their tax reporting obligations. This is because taxpayers no longer need to come to the tax office to report SPT, but can be done anywhere and anytime, so that reporting activities can be carried out more effectively and efficiently.

In addition, researchers also want to submit suggestions for the Directorate General of Taxes in improving the quality of e-Registration, e-Billing, e-SPT, and e-Filing systems in connection with increasing taxpayer satisfaction, including:

1. It is hoped that through this research the Directorate General of Taxes will be able to disseminate information more widely related to the implementation of e-Registration, e-Billing, e-SPT and e-Filing systems to taxpayers so that taxpayers will better understand the

use and utilization of e-Registration applications, e-Billing, e-SPT, and e-Filing as tax technology development.

2. Through this research, it is expected that the Directorate General of Taxes can continue to improve the quality of e-Registration, e-Billing, e-SPT, and e-Filing systems, and be balanced by improving the quality of competent and responsive human resources so that if disruption can be resolved well.

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