

THE EFFECT OF E-FILING IMPLEMENTATION ON TAXPAYER COMPLIANCE AT THE SORONG PRIMARY TAX OFFICE (KPP PRATAMA SORONG)

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Abstract

This study aimed to analyze the effect of E-Filing implementation on taxpayer compliance at KPP Pratama Sorong. The study employed a quantitative approach by distributing questionnaires to individual taxpayers who use the E-Filing system. The sample consisted of 100 respondents selected using purposive sampling. Data were analyzed using descriptive statistics, data quality tests, normality tests, simple linear regression, and hypothesis testing. The results showed that E-Filing implementation had a positive and significant effect on taxpayer compliance. The ease of use, perceived benefits, system security, and accessibility of E-Filing encouraged taxpayers to fulfill their tax obligations more effectively. This study confirms that E-Filing plays an important role in improving taxpayer compliance at KPP Pratama Sorong; therefore, efforts to enhance the quality of electronic tax administration systems should be continuously maintained.

Keywords: *E-Filing Implementation, Taxpayer Compliance.*

1. INTRODUCTION

Taxes are mandatory contributions to the state imposed on individuals or entities under the law and are used to finance government administration and national development. According to Agoes and Trisnawati (2023), taxes are compulsory contributions paid by the public to the state treasury based on statutory regulations, without direct compensation, and are utilized to fund public expenditures. The success of a taxation system largely depends on the level of taxpayer compliance in fulfilling tax obligations. Taxpayer compliance refers to the voluntary fulfillment of tax obligations in accordance with applicable tax regulations (Nugrahani & Suryaningsum, 2023).

Indonesia adopts a self-assessment system, which grants taxpayers the responsibility to calculate, pay, and report their own taxes. This system requires a high level of awareness and responsibility from taxpayers. According to Pramitasari and Rusdiyanto (2022), the successful implementation of this system depends on the active participation of taxpayers in fulfilling their tax obligations. Furthermore, effective implementation requires cooperation

among all stakeholders, including taxpayers, tax authorities, and third parties. Such collaboration facilitates convenient tax payments and the submission of Annual Tax Returns (SPT), thereby enhancing the effectiveness of the taxation system (Darussalam et al., 2024).

As part of tax administration modernization, the Directorate General of Taxes introduced the E-Filing system, an electronic platform for submitting Annual Tax Returns (SPT) online and in real time. The implementation of E-Filing aims to provide taxpayers with greater convenience, security, and comfort in fulfilling their tax reporting obligations. In addition, the system is expected to improve efficiency by reducing the time and costs associated with tax reporting while minimizing administrative barriers (Ariningrum & Sutrahti, 2022).

The Sorong Primary Tax Office (KPP Pratama Sorong) is one of the regional offices of the Directorate General of Taxes responsible for serving taxpayers in Sorong City and its surrounding areas. According to data from KPP Pratama Sorong, the number of individual taxpayers increased from 147,727 in 2020 to 201,572 in 2024. During the same period, the number of Annual Tax Returns submitted through E-Filing rose from 29,436 to 69,832. Nevertheless, the number of submitted tax returns remains lower than the total number of registered taxpayers, indicating that taxpayer compliance continues to be an important concern in efforts to optimize tax revenue.

This study is grounded in the Theory of Planned Behavior (TPB), an extension of the Theory of Reasoned Action (TRA) developed by Ajzen. TPB explains that an individual's behavior is determined by behavioral intention, which is influenced by three primary factors: attitude toward the behavior, subjective norms, and perceived behavioral control. Attitude toward behavior reflects an individual's evaluation of whether performing a particular behavior is favorable or unfavorable. Subjective norms refer to the perceived social pressure from others that influences an individual's decision to engage in or refrain from a particular behavior. Perceived behavioral control represents an individual's belief in their capability to perform the behavior, including the perceived ease or difficulty involved. According to Arianto (2025), in the context of taxation, taxpayers' attitudes may include positive perceptions that paying taxes is a fair obligation, subjective norms arise from social encouragement, while perceived behavioral control encompasses the availability of adequate facilities and capabilities, such as the use of E-Filing. When taxpayers perceive the E-Filing system as easy to use, secure, and beneficial, their intention to comply with tax obligations is expected to increase (Syarifudin, 2018).

Previous studies have reported inconsistent findings regarding the effect of E-Filing on taxpayer compliance. Arifin and Syafii (2019) found that the implementation of E-Filing did not have a significant effect on taxpayer compliance. Similar findings were reported by Aksara (2021), who concluded that E-Filing implementation had no significant influence on taxpayer compliance. In contrast, Pradnyana and Prena (2019) found that E-Filing had a positive and significant effect on taxpayer compliance. These inconsistent findings indicate

that the relationship between E-Filing implementation and taxpayer compliance requires further investigation, particularly among individual taxpayers registered at KPP Pratama Sorong.

Although numerous studies have examined the relationship between E-Filing and taxpayer compliance, research focusing on KPP Pratama Sorong remains limited. This is noteworthy because the jurisdiction of KPP Pratama Sorong, which covers Sorong City and several regencies in Southwest Papua Province, has unique geographical conditions and taxpayer characteristics that differ from those of other regions in Indonesia. Therefore, this study is important for providing empirical evidence regarding the effect of E-Filing implementation on taxpayer compliance at KPP Pratama Sorong.

The objective of this study is to analyze the effect of E-Filing implementation on taxpayer compliance at KPP Pratama Sorong. The findings are expected to contribute to the development of taxation literature, particularly in the areas of tax digitalization and taxpayer behavior, while also serving as an evaluation for the Directorate General of Taxes in enhancing the effectiveness of the E-Filing system to improve taxpayer compliance.

Based on the theoretical framework and previous empirical studies, the following research hypothesis is proposed:

H1: The implementation of E-Filing has a positive and significant effect on taxpayer compliance at the Sorong Primary Tax Office (KPP Pratama Sorong).

2. RESEARCH METHOD

This study employed a quantitative approach with an associative research design to examine the effect of E-Filing implementation on taxpayer compliance at the Sorong Primary Tax Office (KPP Pratama Sorong). A quantitative approach was selected because it enables the objective measurement of relationships between variables through hypothesis testing and statistical analysis (Sugiyono, 2019).

The study population consisted of all individual taxpayers registered at KPP Pratama Sorong, totaling 201,572 taxpayers. The sample was selected using a purposive sampling technique based on the following criteria: (1) individual taxpayers registered at KPP Pratama Sorong, (2) taxpayers who used the E-Filing system to submit their Annual Tax Returns (SPT), and (3) taxpayers who were willing to participate in the study. Based on the Slovin formula, a sample of 100 respondents was obtained.

The study utilized both primary and secondary data. Primary data were collected through an online questionnaire distributed to individual taxpayers registered at KPP Pratama Sorong. Prior to distribution, the questionnaire instrument received approval from the Regional Office of the Directorate General of Taxes (DGT) for Papua, West Papua, and Maluku through the Directorate General of Taxes' e-Research system. The research instrument employed a five-point Likert scale to measure respondents' perceptions of the

study variables. Secondary data were obtained from KPP Pratama Sorong, including the number of registered individual taxpayers and Annual Tax Return (SPT) submissions through the E-Filing system during the 2020–2024 period.

The data were analyzed using descriptive statistical analysis, validity testing, reliability testing, normality testing, simple linear regression analysis, the t-test, and the coefficient of determination (R^2). All statistical analyses were performed using IBM SPSS Statistics Version 26.

3. RESULTS AND DISCUSSION

The results of the study, based on responses from 100 participants, indicate that taxpayer compliance at the Sorong Primary Tax Office (KPP Pratama Sorong) is classified as very high, with an average score of 87.4%. Taxpayer compliance was measured using four indicators: the timeliness of Annual Tax Return (SPT) submission, the accuracy of SPT completion, tax payment compliance, and compliance in settling outstanding tax liabilities. The high level of compliance suggests that the majority of taxpayers have fulfilled their tax obligations appropriately. However, the indicator for the timeliness of SPT submission recorded a lower score than the other indicators. This finding indicates that some taxpayers are still not fully consistent in submitting their tax returns on time, which may be attributed to delays in preparing tax-related documents or insufficient attention to filing deadlines.

The implementation of the E-Filing system achieved an average score of 85.6%, which is also categorized as very high. This variable was measured using four indicators: ease of use, perceived usefulness, system security and reliability, and accessibility. The high score indicates that the E-Filing system has been effectively implemented among individual taxpayers registered at KPP Pratama Sorong. Nevertheless, the ease-of-use indicator received a lower score than the other indicators, suggesting that some taxpayers still experience difficulties in understanding or operating the E-Filing system, particularly those who are less familiar with digital technology for tax reporting.

Table 1. Descriptive Statistical Analysis Results

	N	Minimum	Maximum	Mean	Std. Deviation
E-Filing Implementation	100	25	60	51,25	6,064
Taxpayer Compliance	100	27	45	39,33	3,960
Valid N (listwise)	100				

Source: SPSS Output, 2026

Based on Table 1, the E-Filing implementation variable has a minimum value of 25, a maximum value of 60, a mean of 51.25, and a standard deviation of 6.064. Meanwhile, the taxpayer compliance variable has a minimum value of 27, a maximum value of 45, a mean of 39.33, and a standard deviation of 3.960. The fact that the mean values are higher than the

corresponding standard deviations indicates that the data are relatively well distributed and exhibit no substantial deviations from their respective mean values.

Table 2. Normality Test Results

			<i>Unstandardized Residual</i>
N			96
<i>Normal Parameters^{a,b}</i>	<i>Mean</i>		.0000000
	<i>Std.Deviation</i>		1.58951419
<i>Most Extreme Differences</i>	<i>Absolute</i>		.128
	<i>Positive</i>		.128
	<i>Negative</i>		-.107
Test Statistic			.128
Asymp. Sig. (2-tailed)			.001 ^c
<i>Monte Carlo Sig. (2-tailed)</i>	<i>Sig.</i>		.078 ^d
	<i>99% Confidence Interval</i>	<i>Lower Bound</i>	.071
		<i>Upper Bound</i>	.084

Source: SPSS Output, 2026

The normality test was conducted to determine whether the research data were normally distributed. The initial normality assessment indicated that the data did not satisfy the normality assumption. Therefore, an outlier identification procedure was performed. According to Ghozali (2018), outliers are observations that differ significantly from the rest of the data. The analysis identified four outliers, which were subsequently excluded from the dataset, resulting in a final sample of 96 respondents. As presented in Table 2, the Monte Carlo normality test yielded a significance value of 0.078 (> 0.05), indicating that the data are normally distributed and satisfy the assumptions required for simple linear regression analysis.

Table 3. Simple Linear Regression Analysis Results

Model	<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients</i>	<i>t</i>	<i>Sig.</i>
	<i>B</i>	<i>Std. Error</i>	<i>Beta</i>		
(Constant)	3.618	1.628		2.222	.029
Penerapan E-Filing	.687	.031	.915	21.953	.000

Source: SPSS Output, 2026

Based on Table 3, the simple linear regression equation is as follows:

$$Y = 3.618 + 0.687X$$

The constant value of 3.618 indicates that when E-Filing implementation is assumed to remain constant, the predicted value of taxpayer compliance is 3.618.

Meanwhile, the regression coefficient of 0.687 indicates that each one-unit increase in E-Filing implementation is associated with a 0.687-unit increase in taxpayer compliance. The positive regression coefficient demonstrates a positive relationship between E-Filing implementation and taxpayer compliance.

Table 4. Partial t-Test Results

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
	B	Std. Error			
(Constant)	3.618	1.628		2.222	.029
Penerapan E-Filing	.687	.031	.915	21.953	.000

Source: SPSS Output, 2026

Based on Table 4, the calculated t-value is 21.953, with a significance value of 0.000. The critical t-value at a 5% significance level with 94 degrees of freedom ($96 - 2$) is 1.986. Since the calculated t-value is greater than the critical t-value ($21.953 > 1.986$) and the significance value is less than 0.05 ($0.000 < 0.05$), the null hypothesis (H_0) is rejected, and the alternative hypothesis (H_1) is accepted. These results indicate that E-Filing implementation has a positive and statistically significant effect on taxpayer compliance.

Table 5. Coefficient of Determination (R^2) Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.915a	.837	.835	1.598

Sumber: Output SPSS, 2026

Based on Table 5, the R Square value is 0.837, while the Adjusted R Square value is 0.835. These results indicate that E-Filing implementation explains 83.7% of the variation in taxpayer compliance. After adjusting for the number of independent variables and the sample size, the model explains 83.5% of the variation in taxpayer compliance, while the remaining 16.5% is attributable to other factors not included in the research model.

The findings demonstrate that E-Filing implementation has a positive and statistically significant effect on taxpayer compliance at the Sorong Primary Tax Office (KPP Pratama Sorong). This is evidenced by the regression coefficient of 0.687, indicating a positive relationship between E-Filing implementation and taxpayer compliance. Furthermore, the t-test produced a calculated t-value of 21.953 with a significance value of 0.000, leading to the rejection of H_0 and the acceptance of H_1 . These findings suggest that the more effectively the E-Filing system is implemented, the higher the level of taxpayer compliance in fulfilling tax obligations.

The results are consistent with the Theory of Planned Behavior (TPB), which proposes that an individual's behavior is influenced by attitudes, subjective norms, and perceived behavioral control. In the context of this study, the ease of use, perceived usefulness, system

security, and accessibility of the E-Filing system enhance taxpayers' perceived behavioral control, thereby encouraging compliant behavior in fulfilling tax obligations (Manrejo, 2023). The easier the system is to use, the more likely taxpayers are to submit their Annual Tax Returns (SPT) on time and in accordance with applicable tax regulations.

The findings support the study conducted by Pradnyana and Prena (2019), which concluded that E-Filing has a positive and significant effect on taxpayer compliance. However, the results differ from those reported by Arifin and Syafii (2019) and Aksara (2021), who found that E-Filing did not have a significant effect on taxpayer compliance. These differences may be attributed to variations in respondent characteristics, levels of technological literacy, and differences in the research settings.

Overall, the findings indicate that the implementation of E-Filing plays a significant role in improving taxpayer compliance at KPP Pratama Sorong. The system's ease of use, perceived usefulness, security, and accessibility encourage taxpayers to fulfill their tax obligations more conveniently and efficiently, thereby enhancing compliance with the submission of Annual Tax Returns (SPT). These findings suggest that the adoption of digital technology in tax administration represents an effective strategy for improving taxpayer compliance.

4. CONCLUSION

Based on the findings of this study, it can be concluded that E-Filing implementation has a positive and statistically significant effect on taxpayer compliance at the Sorong Primary Tax Office (KPP Pratama Sorong). The results indicate that the more effectively the E-Filing system is implemented, the higher the level of taxpayer compliance in fulfilling tax obligations. The system's ease of use, perceived usefulness, security, and accessibility encourage taxpayers to submit their Annual Tax Returns (SPT) more conveniently, quickly, and efficiently. These findings also support the Theory of Planned Behavior (TPB), which suggests that the ease of using a system enhances taxpayers' perceived behavioral control, thereby promoting compliant tax behavior.

Based on these conclusions, KPP Pratama Sorong is recommended to continuously improve the quality and utilization of its digital tax reporting system, particularly the E-Filing system, to ensure that it is more user-friendly, secure, and accessible to all taxpayers. Enhancing the utilization of digital tax administration systems is expected to encourage taxpayers to fulfill their tax obligations more effectively and in a timely manner. Furthermore, future researchers are encouraged to incorporate additional variables that may influence taxpayer compliance, such as taxpayer awareness, tax knowledge, tax sanctions, and the quality of tax services. Including these variables may provide a broader and more comprehensive understanding of the factors affecting taxpayer compliance.

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