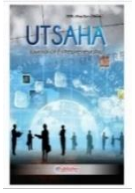

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# The Effect of Registration, E-Filing, and E-Billing Applications on Tax Payer Level Satisfaction of Taxpayer Compliance at KPP Pratama Jombang 2019-2020

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## ABSTRACT

*This research investigates the influence of registration, e-Filing, and e-Billing applications on taxpayer satisfaction and their subsequent impact on taxpayer compliance. Conducted among individual taxpayers registered at KPP Pratama Jombang, the study utilized a sample of 103 respondents. Data analysis was performed using Partial Least Squares (PLS) with the Smart PLS 3.0 software. The findings reveal that the registration application significantly affects taxpayer satisfaction, positively impacting taxpayers by eliminating the need for in-person visits to the local KPP for registration, thus saving valuable time previously spent queuing. Similarly, e-Filing also demonstrates a significant positive effect on taxpayer satisfaction, streamlining and expediting tax return reporting through the DJP application or website, accessible anytime and anywhere. Conversely, e-Billing does not show a significant effect on taxpayer satisfaction, attributed to a lack of understanding regarding the e-billing system, the distance between taxpayers' residences and payment points like banks, post offices, or ATMs, and the resulting queues and time constraints caused by limited access to these facilities. Finally, the research indicates that taxpayer satisfaction influences taxpayer compliance, with higher levels of satisfaction correlating with increased compliance.*

**Keywords:** *Application of Registration, E-Billing, E-Filling, Tax Payer Level Satisfaction, Taxpayer Compliance*

## INTRODUCTION

Nowadays, the globalization or modernization era makes technology become a basic need for everyone in various aspects of their lives. Technological improvement is extremely growing and continues to evolve to be a global need. Technology causes a sizable impact on the world's data growth (Maryani, 2016). The digital revolution has created the information era (Kotler & Keller, 2016b). Digitalization era has made society lives depend on technology, therefore technology has become a basic need for everyone. Technology has rapidly developed with constant evolution. It has a significant impact on the evolution of information and has the potential to improve a country's economic performance through increased productivity, innovation, and efficiency.

Technological advances in already face an increase especially in field of electronic which provides simplicity to carry out the archive operations (Risky et al., 2015). The Advances in archival technology is an innovation in the archiving process, which called as electronic archives. This electronic archive has been implemented by Directorate General of Taxes to make it easier for taxpayers to pay their taxes. Taxes are one of the main sources of income and it is important for the implementation of Annual Government budget (Pratami et al., 2017). Directorate General of Taxes makes an electronic data system for taxpayers to make it easier. Before the creation of this electronic data system, taxpayers need to visit the Tax Service Office (KPP) or send a letter by post to fulfill their tax obligations. Therefore, the Directorate General of Taxes practices a self-assessment system, which is a system where taxpayers are given the confidence and responsibility to take the initiative to register, carry out the calculation process, notify the amount of tax and pay the tax. The systems defined and currently available are registration applications, e-filling, and e-billing.

The registration application is a procedure for registering online. The application of registration applications for taxpayers will affect the quality of tax administration services. In line with the development of this technology through the existing tax base, various systems were born as part of the modernization of taxation reforms that brought together technology as an inseparable part. One of the relevance between taxes and technology can be found by the way it is applied, meaning that technology is applied to tax services. As for this, it can be proven that in early 2005 the tax service in each taxation work area had implemented a system by utilizing technology as an implementing object, for example in the tax administration section an e-system or e-Electronic System was loaded (Tita et al., 2022). The online service launched by DJP makes it easier for public to register as taxpayers.

E-Filing is one of electronic reports that is maintained on DJP Online website. The purpose of e-Filing is to facilitate the delivery of Notification Letters. Taxpayers can submit SPT anytime and anywhere without having to go to

the place.

The use of e-filling for taxpayers affects the quality of tax administration services. The previous research by Astuti (2015), emphasized that e-filling is considered as capable to overcome the problems that have arise, it includes the queue of taxpayers' SPT which near the deadline and the limited number of SPT data recording officers at KPP, therefore the recording process becomes slower. This e-filling is expected to bring several benefits for both taxpayers and KPP Pratama. On the other hand, the existence of e-filing is able to minimize the waste of paper usage.

Moreover, e-Billing is the process of paying taxes online or via ATM by entering the obtained billing code by the Taxpayer. By the introduction of online payments using electronics, the purpose of using information technology for taxation is to save time, simplify, and be precise. Moreover, the introduction of e-billing for taxpayers also affects the quality of tax administration services. E-billing is a tax system update that uses billing code that can be used for online tax payments. The billing code itself is an identification code for the type of tax transaction that will be carried out by taxpayer.

By the implementation of this technology, it is expected to improve the quality of service. Thus, it will have an impact on increasing tax payer level satisfaction in paying taxes or carrying out their tax obligations. This level of tax payer satisfaction is a method taken by the DJP to sympathize with the importance of implementing tax obligations. If the quality of service in the tax administration system is not as expected before, it will not only affect the level of tax payer satisfaction, but also affect taxpayer compliance. The actual tax administration system expected to be able to encourage tax payer level satisfaction which will also have an impact on taxpayer compliance in carrying out their tax obligations.

However the result is different with the research that has been done by (Mujiyati & Aqil, 2018) has a result that, in e-System of KPP Pratama Karanganyar being less effective and has no effect on the compliance of taxpayers registered with KPP. Moreover, the research by Pujiani & Effendi (2012) concluded that, the online System at KPP Pratama Palembang Ilir Timur is less effective and has no effect on taxpayer compliance.

Based on the five studies with the same issue, it displaying different results which is interesting to be analyzed. It will test the allegations regarding the effect of the online tax reporting system (registration application, e-Filling, e-Billing) on tax payer level satisfaction in different locations, namely at KPP Pratama Jombang. The purpose of this study is to analyze whether the registration application has an effect on tax payer level satisfaction, whether e-Filing has an effect on tax payer level satisfaction, whether e-Billing has an effect on tax payer level satisfaction, and whether tax payer level satisfaction affects mandatory compliance Tax.

## RESEARCH METHODOLOGY

This paper uses a normative research method. Normative research seeks to discover and inform or persuade people what they ought to do, according to some set of norms and values. These include ethical, legal, religious and cultural values (Lisa S. Parker, 2019). The population is every taxpayer that has been registered at Jombang Pratama Tax Service Office, 286,256 taxpayers with a sample of 103 respondents. The sampling techniques is Incidental Sampling, it is a sampling technique based on chance, anyone who coincidentally/incidentally meets a researcher can be used as a sample, if it is deemed that the person concerned is appropriate to be used as a data source. The sampling uses or is based on the slovin formula.

$$n = \frac{N}{1 + Ne^2}$$

**Description:**

n = The amount of sample
N = The amount of population
e = Margin of Error/Error Tolerance

**Table 1.** Research Sampling Data

| No. | Description | Total | Percentage |
|---|---|---|---|
| 1. | Number of distributed questionnaire | 140 | 100% |
| 2. | Number of questionnaire that does not returned | 24 | 17,1% |
| 3. | Number of questionnaires that cannot be processed | 13 | 9,3% |
| 4. | Number of questionnaire that can be processed | 103 | 73,6% |

Source: Processed Primary Data

The primary data used in this research was obtained directly through questionnaire distribution to respondents (taxpayers) at KPP Pratama Jombang.

Each variable, along with its operationalization and measurement method, follows specific regulations. The registration application variable is based on the Director General of Taxes Regulation Number 04/PJ/2020. The registration application system facilitates taxpayer registration, confirmation of taxable entrepreneurs, and taxpayer data updates through an online system directly connected to the Directorate General of Taxes, in accordance with PER-02/PJ/2019.

The e-Filing variable refers to the electronic submission of Annual Tax Returns (SPT), which is conducted online and in real time via the internet, either through the official website or an Application Service Provider (ASP), as outlined in the Director General of Taxes Regulation Number PER-05/PJ/2017.

According to Article 1, Paragraph 3, e-Billing is defined as an electronic system managed by the Directorate General of Taxes (DJP) to issue and manage billing codes electronically as part of the state revenue system.

The Taxpayer Satisfaction Level variable is based on Kotler & Keller (2016), defining satisfaction as an individual's feeling of pleasure or disappointment resulting from the comparison between the perceived performance (or outcome) of a product or service and their expectations. Additionally, Minister of Finance Regulation Number 39/PMK.03/2018 outlines compliance criteria, including timely tax return submissions, absence of tax arrears for all tax types, audited financial statements by a Public Accountant or Government Financial Supervisory Agency, and no prior tax-related criminal convictions.

In this research, all questions were measured using a Likert scale ranging from 1 to 5: (1) Strongly Disagree, (2) Disagree, (3) Neutral, (4) Agree, and (5) Strongly Agree.

## RESULT AND DISCUSSION

### Research Result

Descriptive statistics in this study provide an overview of the characteristics of the research sample, representing the population. This helps in understanding the minimum, maximum, average, and standard deviation values of each measured research variable. The results of the descriptive statistical analysis are presented in Table 2 below.

**Table 2.** Descriptive Statistics Test Results

| | N | Minimum | Maximum | Mean | Std. Deviation | Variance |
|---|---|---|---|---|---|---|
| AR | 103 | 8 | 35 | 26.11 | 9.849 | 96.998 |
| EF | 103 | 8 | 35 | 25.63 | 9.927 | 98.549 |
| EB | 103 | 8 | 35 | 25.86 | 9.414 | 88.628 |
| TPLS | 103 | 7 | 35 | 25.73 | 9.969 | 99.376 |
| KWP | 103 | 10 | 35 | 28.83 | 6.589 | 43.420 |

| | | | | | | |
|---|---|---|---|---|---|---|
| Valid N (listwise) | 103 | | | | | |

Source: SmartPLS Output Result

Based on the results of the descriptive statistical test above, it can be concluded that the average response rate of respondents for registration application variables, e-Filing, e-Billing, tax payer level satisfaction, and taxpayer compliance is agreed.

## Outer Model Test

**Table 3.** Convergent Validity Test result (Outer Loading)

| | X1. Aplikasi Registrasi | X2. E-Filling | X3. E-Billing | Y1.Tax Payer Level Satisfaction | Y2. Kepatuhan Wajib Pajak |
|---|---|---|---|---|---|
| AR1 | 0.966 | | | | |
| AR2 | 0.976 | | | | |
| AR3 | 0.973 | | | | |
| AR4 | 0.968 | | | | |
| AR5 | 0.965 | | | | |
| AR6 | 0.917 | | | | |
| AR7 | 0.970 | | | | |
| EB1 | | | 0.967 | | |
| EB2 | | | 0.850 | | |
| EB3 | | | 0.971 | | |
| EB4 | | | 0.958 | | |
| EB5 | | | 0.957 | | |
| EB6 | | | 0.941 | | |
| EB7 | | | 0.975 | | |
| EF1 | | 0.969 | | | |
| EF2 | | 0.958 | | | |
| EF3 | | 0.959 | | | |
| EF4 | | 0.977 | | | |
| EF5 | | 0.971 | | | |
| EF6 | | 0.902 | | | |
| EF7 | | 0.974 | | | |
| KWP1 | | | | | 0.866 |
| KWP2 | | | | | 0.889 |
| KWP3 | | | | | 0.945 |
| KWP4 | | | | | 0.914 |
| KWP5 | | | | | 0.921 |
| KWP6 | | | | | 0.920 |
| KWP7 | | | | | 0.916 |
| TPLS1 | | | | 0.978 | |
| TPLS2 | | | | 0.972 | |
| TPLS3 | | | | 0.979 | |
| TPLS4 | | | | 0.973 | |
| TPLS5 | | | | 0.974 | |
| TPLS6 | | | | 0.974 | |
| TPLS7 | | | | 0.968 | |

Source: SmartPLS Output Result

In the table above, the value of outer model or correlation between constructs and variables have met Convergent Validity with a loading factor value of more than 0.50.

**Table 4.** Discriminant Validity Test Result (Cross Loading)

| | X1. Aplikasi Registrasi | X2. E-Filling | X3. E-Billing | Y1.Tax Payer Level Satisfaction | Y2. Kepatuhan Wajib Pajak |
|---|---|---|---|---|---|
| AR1 | 0.966 | 0.951 | 0.951 | 0.951 | 0.804 |
| AR2 | 0.976 | 0.934 | 0.941 | 0.927 | 0.758 |
| AR3 | 0.973 | 0.952 | 0.946 | 0.945 | 0.760 |
| AR4 | 0.968 | 0.950 | 0.948 | 0.945 | 0.780 |
| AR5 | 0.965 | 0.940 | 0.942 | 0.932 | 0.770 |
| AR6 | 0.917 | 0.877 | 0.890 | 0.872 | 0.712 |
| AR7 | 0.970 | 0.938 | 0.943 | 0.949 | 0.786 |
| EB1 | 0.944 | 0.958 | 0.967 | 0.945 | 0.805 |
| EB2 | 0.837 | 0.823 | 0.850 | 0.790 | 0.659 |
| EB3 | 0.954 | 0.964 | 0.971 | 0.958 | 0.798 |
| EB4 | 0.941 | 0.952 | 0.958 | 0.951 | 0.813 |
| EB5 | 0.922 | 0.942 | 0.957 | 0.916 | 0.799 |
| EB6 | 0.904 | 0.924 | 0.941 | 0.896 | 0.763 |
| EB7 | 0.948 | 0.967 | 0.975 | 0.956 | 0.809 |
| EF1 | 0.949 | 0.969 | 0.964 | 0.960 | 0.819 |
| EF2 | 0.921 | 0.958 | 0.947 | 0.933 | 0.833 |

| | | | | | |
|---|---|---|---|---|---|
| EF3 | 0.919 | 0.959 | 0.943 | 0.921 | 0.770 |
| EF4 | 0.941 | 0.977 | 0.951 | 0.953 | 0.843 |
| EF5 | 0.949 | 0.971 | 0.953 | 0.952 | 0.802 |
| EF6 | 0.887 | 0.902 | 0.900 | 0.870 | 0.717 |
| EF7 | 0.953 | 0.974 | 0.966 | 0.957 | 0.805 |
| KWP1 | 0.828 | 0.846 | 0.843 | 0.863 | 0.866 |
| KWP2 | 0.701 | 0.739 | 0.732 | 0.738 | 0.889 |
| KWP3 | 0.727 | 0.760 | 0.762 | 0.739 | 0.945 |
| KWP4 | 0.629 | 0.683 | 0.674 | 0.653 | 0.914 |
| KWP5 | 0.733 | 0.755 | 0.742 | 0.737 | 0.921 |
| KWP6 | 0.724 | 0.766 | 0.741 | 0.733 | 0.920 |
| KWP7 | 0.701 | 0.730 | 0.719 | 0.684 | 0.916 |
| TPLS1 | 0.961 | 0.963 | 0.956 | 0.978 | 0.806 |
| TPLS2 | 0.948 | 0.963 | 0.957 | 0.972 | 0.823 |
| TPLS3 | 0.945 | 0.951 | 0.944 | 0.979 | 0.793 |
| TPLS4 | 0.929 | 0.940 | 0.933 | 0.973 | 0.780 |
| TPLS5 | 0.937 | 0.941 | 0.942 | 0.974 | 0.770 |
| TPLS6 | 0.944 | 0.956 | 0.948 | 0.974 | 0.789 |
| TPLS7 | 0.937 | 0.938 | 0.933 | 0.968 | 0.792 |

Source: SmartPLS Output Result

Every loading factor values for each indicator of each latent variable already have the largest loading factor value compared to the loading factor value of other latent variables. it means that every latent variables already have good Discriminant Validity, because latent constructs can predict indicators in different or other blocks, it concluded that every latent variables have good Discriminant Validity.

## Reliability Test

**Table 5.** Reliability Test Result (Composite Reliability dan Cronbach Alpha)

| | Composite Reliability | Cronbach's Alpha |
|---|---|---|
| **Registration App** | **0.989** | **0.987** |
| **e-Filing** | **0.988** | **0.985** |
| **e-Billing** | **0.984** | **0.980** |
| **Tax Payer Level Satisfaction** | **0.992** | **0.991** |
| **Taxpayer Compliance** | **0.971** | **0.966** |

Source: SmartPLS Output Result

Cronbach Alpha registration application variable is 0.987, e-Filing variable is 0.985, e-Billing variable is 0.980, the tax payer level satisfaction variable is 0.991, and taxpayer compliance variable is 0.966. Therefore, it is said that every variables Cronbach's Alpha value is higher than 0.60, and it can be concluded that it has a level of consistency or alignment with the respondent's answers and each construct has good reliability.

## Inner Model Test

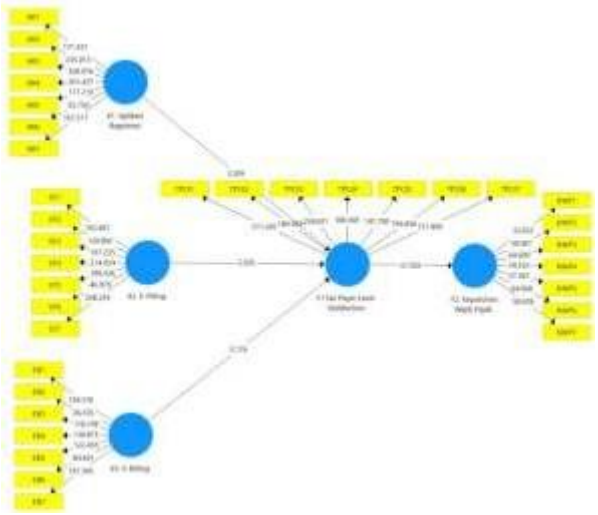

**Figure 1.** Bootstrapping Structural Model
Source: SmartPLS Output Result

## R-Square Test

**Table 6.** R-Square Result

| | R Square | R Square Adjusted |
|---|---|---|
| **Tax Payer Level Satisfaction** | 0.960 | 0.958 |
| **Taxpayer Compliance** | 0.664 | 0.660 |

Source: SmartPLS Output Result

According to Ghozali (2013), the R-Square value in the study shows moderate to high category.

## Q-Square Test

**Table 7.** Q-Square Test

| | SSO | SSE | $Q^2$ (=1-SSE/SSO) |
|---|---|---|---|
| **Registration App** | 721.000 | 721.000 | |
| **e-Filling** | 721.000 | 721.000 | |
| **e-Billing** | 721.000 | 721.000 | |
| **Tax Payer Level Satisfaction** | 721.000 | 111.430 | 0.845 |
| **Taxpayer Compliance** | 721.000 | 358.300 | 0.503 |

Source: SmartPLS Output Result

It can be concluded that this research model is said to have predictive relevance, because Q-Square value is higher than 0 (zero) which is 0.503 for taxpayer compliance variable, and 0.845 for intervening variable.

## Fit Model Test

**Table 8.** Fit Model Result

| | Saturated Model | Estimated Model |
|---|---|---|
| **SRMR** | 0.041 | 0.042 |
| **d_ULS** | 1.049 | 1.108 |
| **d_G** | 3.106 | 3.129 |
| **Chi-Square** | 1,352.407 | 1,363.428 |
| **NFI** | 0.845 | 0.844 |

Source: SmartPLS Output Result

It can be concluded that Fit Model from this study is said to be fit, because it meets the requirements.

## Hypothesis Test

## Path Coefficient

**Table 9.** Path Coefficient Test Result

| | Original Sample (O) | Sample Mean (M) | Standard Deviation (STDEV) | T Statistics (\|O/STDEV\|) | P Values |
|---|---|---|---|---|---|
| **AR → TPLS** | 0.356 | 0.345 | 0.161 | 2.209 | **0.028** |
| **EF →TPLS** | 0.593 | 0.581 | 0.180 | 3.305 | **0.001** |
| **EB → TPLS** | 0.037 | 0.061 | 0.212 | 0.176 | **0.861** |
| **TPLS → KWP** | 0.815 | 0.816 | 0.038 | 21.502 | **0.000** |

Source: SmartPLS Output Result

Table 9 indicated the effect of AR (Registration Application) on TPLS (Tax Payer Level Satisfaction) which is 0.356, and is relevant at 0.05 (2.209>1.9897).

The effect of EF (e-Filing) on TPLS (Tax Payer Level Satisfaction) is 0.593, and is relevant at 0.05 (3.305>1.9897).

The effect of EB (e-Billing) on TPLS (Tax Payer Level Satisfaction) is 0.037, and is not relevant at 0.05 (0.176 <1.9897).

The effect of TPLS (Tax Payer Level Satisfaction) on KWP (Taxpayer Compliance) is 0.815, and relevant at 0.05 (21.502>1.9897).

## Intervening Effect

**Table 10.** Specific Indirect Effects

| | Original Sample (O) | Sample Mean (M) | Standard Deviation (STDEV) | T Statistics (\|O/STDEV\|) | P Values |
|---|---|---|---|---|---|
| **AR -> TPLS -> KWP** | 0.290 | 0.281 | 0.132 | 2.197 | **0.028** |
| **EF -> TPLS -> KWP** | 0.483 | 0.475 | 0.152 | 3.178 | **0.002** |
| **EB -> TPLS -> KWP** | 0.030 | 0.049 | 0.174 | 0.175 | **0.861** |

Source: SmartPLS Output Result

Table 10 shows that the test for the intervening effect of registration applications on taxpayer compliance through taxpayer level satisfaction (AR →

TPLS → KWP) is significant, as the t-statistic is 2.197 > 1.9897 and the P-value is 0.028 ≤ 0.05. This indicates that taxpayer level satisfaction has an intervening effect on the specific indirect relationship between registration applications and taxpayer compliance.

Similarly, the intervening effect test for e-Filing on taxpayer compliance through taxpayer level satisfaction (EF → TPLS → KWP) is also significant, with a t-statistic of 3.178 > 1.9897 and a P-value of 0.002 ≤ 0.05. This confirms that taxpayer level satisfaction plays a mediating role in the indirect effect of e-Filing on taxpayer compliance.

However, the intervening effect test for e-Billing on taxpayer compliance through taxpayer level satisfaction (EB →TPLS →KWP) is not significant, as the t-statistic is 0.175 < 1.9897 and the P-value is 0.861 ≥ 0.05. Therefore, it can be concluded that taxpayer level satisfaction does not mediate the relationship between e-Billing and taxpayer compliance.

## Research Discussion

### The Effect of Registration Application on Tax Payer Level Satisfaction

After testing the hypothesis using the bootstrapping method, the registration application for taxpayer satisfaction shows a coefficient value of 0.356 and a t-statistic value of 2.209, which is higher than 1.9897. This indicates that the registration application has a significant influence on taxpayer satisfaction at a 0.05 significance level. As a result, the first hypothesis ($H_1$) is accepted. This finding aligns with previous research by Krismanto (2013) and Permatasari et al. (2015), which highlight the impact of e-tax system service quality on taxpayer satisfaction. The existence of e-tax system services helps facilitate tax obligations, making taxpayers feel more satisfied. The registration application is designed to simplify taxpayer registration, updates, and data deletion. Its usability allows taxpayers to register anytime and anywhere, ultimately enhancing their satisfaction.

### The Influence of e-Filing toward Tax Payer Level Satisfaction

After hypothesis test using bootstrapping method, it turns out that e-Filing on tax payer level satisfaction produces coefficient value of 0.593, and t-statistic value of 3,305. Therefore, it is higher than 1.9897. Thus, it can be concluded that e-Filing has an influence, and relevant at 0.05 on tax payer level satisfaction which means that it is r with the second hypothesis. This means that the second hypothesis ($H_2$) is accepted. The research result is related to the research by (Sari & Rasmini, 2017) and (Permatasari et al., 2015) stated that tax service system has significant effect on taxpayer satisfaction. E-Filing is used to make it easier for taxpayers to report SPT. With e-Filing, taxpayers can report their SPT, by using tax application or official website of tax page, therefore Taxpayer can do it anytime and anywhere, without coming to Tax Service Office and waiting in line.

By the existence of e- Filing, it helps taxpayer to save time.

**The Effect of e-Billing on Tax Payer Level Satisfaction**

After testing the hypothesis using bootstrapping method, it turns out that e-Billing on tax payer level satisfaction shows a coefficient value of 0.037, with a t-statistic value of 0.176. Thus, the value is smaller than 1.9897. Thus, it can be concluded that e-Billing has no effect, and irrelevant at 0.05 on tax payer level satisfaction. Therefore, it can be said that the third hypothesis is not appropriate, and the third hypothesis ($H_3$) is rejected/not accepted. The research result is related to the research by Ramadhan (2021) and Fadilah (2020) that e-Billing system has no effect on taxpayer compliance, and it causes a decreased level of tax payer satisfaction. This is because e-Billing is not properly implemented by taxpayers. Although e-Billing is one of the services to relieve taxpayers from paying their obligations, it does not guarantee that it can be realized, by minimal knowledge of taxpayers regarding e-Billing system, it can make e-Billing system hard to be maximized, Moreover, the taxpayer's residence is on the outskirts of the city which causes the distance from the bank, post office, or ATM. Thus, in several cases e-Billing has not been able to affect tax payer level of satisfaction.

**The Effect of Tax Payer Level Satisfaction towards Taxpayer Compliance**

After testing the hypothesis using bootstrapping method, it turns out that tax payer level of satisfaction towards taxpayer compliance has coefficient value of 0.815, and t-statistic value of 21.502. It can be said as higher than 1.9897. Thus, it can be concluded that the level of tax payer satisfaction has an influence, and relevant at 0.05 on taxpayer compliance. It means that the fourth hypothesis is appropriate, and the fourth hypothesis ($H_4$) is accepted. This result relevant with the research by Ardiyansyah et al. (2016) and Krismanto (2013) it means that the tax payer level satisfsaction has positive influence, and relevant to taxpayer compliance. Within the higher level of tax payer satisfaction and the existence of an electronic taxation system, it will also affect compliance in registering, reporting, and paying tax obligations. It is related to the research by Marziana & Sakarnor (2010) which states that the satisfaction of Taxpayer will be able to affect the willingness to carry out tax obligations. Therefore, tax payer level of satisfaction can affect taxpayer compliance.

## CONCLUSION

The research results indicate that the registration application variable affects taxpayer satisfaction. Similarly, the e-filing variable also influences taxpayer satisfaction. However, the study finds that the e-billing variable has no significant impact on taxpayer satisfaction. Lastly, the results show that taxpayer satisfaction affects taxpayer compliance.

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