The Role of Understanding the Internet in Moderating Determinants of Taxpayer Compliance Levels

(The Level of Personal Taxpayer Compliance at KPP Pratama Pangkalpinang)

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ABSTRACT

Electronic Billing System is an electronic tax payment system that was put in place by the Directorate General of Taxes since 2016. This study aims to analyze the effect of the application of the electronic billing system to the compliance of individual taxpayers and to analyze the relationship between the application of electronic billing systems to the compliance of individual taxpayers. moderated by internet understanding. The sampling technique in this study is cluster random sampling, with 397 samples of individual taxpayers registered in KPP Pratama Pangkalpinang. The data used in this study are primary data with statistical analysis which is moderated regression analysis. The results showed that the application of the e-Billing System did not significantly influence the compliance of individual taxpayers. User satisfaction has a significant effect on individual taxpayer compliance. The moderating variable in understanding the internet can moderate the positive influence of the relationship between the application of e-Billing System to individual taxpayer compliance. This means that taxpayers registered with KPP Pratama Pangkalpinang understand correctly the use of the internet so th1. at e-billing makes it easy to make tax payment obligations.

Keywords: e-Billing, User Satisfaction, Internet Understanding, Taxpayer Compliance

1. INTRODUCTION

E-billing, according to the Directorate General of Taxes, is a method of electronic tax payments using billing codes that began in force in 2016. The enactment of the e-billing system is one form of service improvement carried out by the Directorate General of Taxes for taxpayers intended to provide convenience, comfort, and security in paying taxes. With the enactment of e-billing, it is expected to increase awareness and

compliance in paying taxes so that the level of charge compliance will increment.

Understanding the internet means the ability to understand and use the internet correctly. The use of e-Billing is to pay taxes using an electronic system. Taxpayers need to know how to operate the internet appropriately to avoid obstacles when accessing this system. The tax revenue target is closely related to the level of tax compliance, which can be an effort to assess the success of tax revenue. Tax compliance is a condition where taxpayers carry out their tax obligations. Compliance of taxpayers can be identified from the observance of taxpayers in registering themselves, compliance to reporting back Notification Letter (SPT), and compliance in paying tax payable (Pratami, Sulindawati, & Wahyuni, 2017; Dewi & Merkusiwati, 2018).

Taxpayers who use the system e-Billing in the payment of tax in KPP Pratama Pangkalpinang is still very small. Since the enactment of the e-Billing system in 2016, only 2,630 people have used this system. In 2017 it increased to 3,855 people. In 2018 there were 4,318 people, and in 2019 there were 4,645 people. This number continues to grow, but the percentage of taxpayers who use e-Billing in 2019 is only 8.6 percent of the 53,699 registered taxpayers. This shows that the level of use of the e-Billing system is still low at KPP Pratama Pangkalpinang. Based on data in KPP Pratama Pangkalpinang in 2016, the number of registered personal taxpayers was 43,507 people, and those who reported annual tax returns were 17,326 people. In 2017 there was an increase in the name of registered taxpayers to 46,511 people, and those who said their yearly tax returns were 18,220 people.

In 2018 the number of registered taxpayers increased to 50,201, and 18,648 people reported annual tax returns. In 2019 the number of registered taxpayers reached 53,699 people, and those who said annual tax returns were 21,839. The number of registered taxpayers has increased, but the percentage of taxpayers reporting annual tax returns has

decreased. This indicates that the level of compliance of taxpayers in the KPP Pratama Pangkalpinang is seen from the rate of Letter of notification reporting in 2016 to 2019 of 39.82 percent, 39.17 percent, and 37.15, and 40.67 percent. Sentanu & Budiartha (2019) about the effect of tax modernization on tax compliance. There is a difference between this study and previous research that raises the primary independent variable, e-Billing and user satisfaction, and the understanding of the internet as a moderating variable.

This study aims to analyze the effect of the application of the electronic billing system on the compliance of individual taxpayers and to analyze the relationship between the implementation of the automated billing system and the observance of individual taxpayers, moderated by internet understanding. Newcomb & Heider (1958) developed a theory called attribution theory, which states that a person's behavior can be influenced by internal factors (internal forces) and external (external forces). Internal factors are factors that arise from within the individual, such as ability or effort. In contrast, external factors (external forces) are factors that originate from outside the individual, such as luck. Attribution theory is formally defined as an effort to determine the motivating factors for someone to behave, and some do to identify the driving factors for our behavior (Weiner, 2015).

Attribution theory explains the understanding of a person's reaction to events around them by knowing their reasons for the events experienced. Attribution theory explains that there are behaviors related to individual attitudes and characteristics. This theory relevantly explains the factors that can influence taxpayer compliance used in this study. Accordance with taxpayers can be associated with the taxpayer's view in assessing the tax itself (Cindy & Yenni, 2013; Pratama & Mulyani, 2019).

The association of attribution theory with this research is that taxpayers who will use the online tax payment system (e-Billing) are influenced by their ability and are supported

by the satisfaction of taxpayers as e-billing users. In this case, understanding the internet is a supporting factor that influences taxpayers to use the e-billing system. Understanding the internet will make it easier for taxpayers to access the e-billing system appropriately. Taxpayers can also obtain information when they do not have sufficient skills in operating the e-billing system so that it will increase taxpayer knowledge.

As for taxes, according to the law No. 16 of 2009 explains that tax is a mandatory contribution to the state-owned by individuals or entities that are coercive based on the bill, with no coordinate emolument and utilized for the country's needs for the most noteworthy success of the individuals (Mardiasmo, 2016). Tax e-billing is a method of electronic tax payment using the billing code provided by the Directorate General of Tax (DGT), which is also regulated in Regulation Number PER-26 / PJ / 2014 Article 1 number 1. The billing system is a system that issues a billing code for payment or depositing state revenue electronically. Billing code is a series of unique codes in the form of 15-digit numbers obtained from the e-billing system and used as a tax payment code.

Based on the Directorate General of Taxes Regulation Number Per-26 / PJ / 2014 Billing System is an electronic payment method using the Billing code. Billing Code is a code issued through a Billing System or a type of payment or deposit made by a taxpayer. Electronic cash and tax payments can be through Internet Banking, Bank Teller / Perception Post, ATM, Mini ATM, Mobile Banking, and Branchless Banking Agents using the Billing code. e-Billing is a manifestation of a modern administrative system to be more efficient, economical, and fast, which is intended to increase taxpayer compliance(Lien & Pratiwi, 2018).

Satisfaction is a match between expectations and the results to be obtained where the perception of the taxpayer strongly agrees that the use of e-billing systems as a means of paying taxes is a system that provides satisfaction for its users (Lien &

Pratiwi, 2018) The General Provisions Law and Tax Procedures explain that taxpayers are individuals or entities, including taxpayers, tax-cutters, and tax collectors, who have taxation rights and obligations by the provisions of taxation laws. Taxpayer compliance is a condition where taxpayers fulfill all commitments and carry out their tax rights. Tax compliance is obedience, submission, and obedience, as well as implementing tax provisions. Compliant taxpayers are taxpayers who obey and fulfill and carry out their tax obligations with the requirements of tax legislation. According to Arifin & Syafii (2019), taxpayer compliance indicators that can be used as parameters are responsibilities in registering themselves as taxpayers, compliance in the submission of Notification Letter, compliance incorrect reporting of calculation and payment of tax payable and compliance in payment of tax arrears at the end of the year Arifin & Syafii (2019). The basis of the hypothesis in this study is shown as follows:

1. Implementation of Electronic Billing System Against Personal Taxpayer Compliance

According to the Directorate General of Taxes, e-tax billing is a method of electronic tax payment using the billing code. The billing system is a system that issues billing codes for fees or deposits of state revenue electronically. Research conducted by Sentanu & Budiartha (2019) shows that e-billing positively affects individual taxpayer compliance. Based on these results, the better the use of e-billing, the more taxpayer compliance will increase. In other words, the application and understanding of the use of e-billing as a means of tax payment will provide convenience in transactions by taxpayers. This system can also make payments using mobile banking because e-Billing can issue its tax payment code so that taxpayers do not need to wait at the bank to pay taxes.

H₁ : The application of e-Billing has a positive and significant effect on the compliance of individual taxpayers.

2. Electronic Billing System User Satisfaction Against the Compliance of Personal Taxpayers

Satisfaction is a match between expectations and the results to be obtained where the perception of the taxpayer strongly agrees that the use of e-billing systems as a means of paying taxes is a system that provides satisfaction for its users (Lien & Pratiwi, 2018). Lien & Pratiwi's study (2018) found that e-Billing system user satisfaction had a positive effect on taxpayer compliance, based on this explanation, the following hypothesis was formulated:

H₂ : E-Billing system user satisfaction has a positive and significant effect   to compliance with individual taxpayers.

3. Understanding of the Internet Moderates the Positive Influence of the Implementation of Electronic Billing System Against Personal Taxpayer Compliance

The e-billing system is a system used for online tax payment, can be through the e-billing application, the website of the Directorate General of Taxes, and can also through Internet Banking, Bank Teller / Perception Post, ATM, Mini ATM (at the Tax Office), Mobile Banking, Branchless Banking

Agent by entering the Billing code to be received by the taxpayer. To be able to use these facilities properly, taxpayers are required to understand how to operate appropriately and correctly by the procedures that have been issued by the Directorate General of Taxes.

Suprayogo & Hasymi (2018) researched moderating internet understanding of taxpayer compliance. However, the independent variable uses the e-Filling system. The study was conducted on taxpayers registered at KPP Pratama Jatinegara, Jakarta, with a sample of 100 respondents. The study results concluded that understanding the internet moderates by strengthening the relationship between the application of the system and tax compliance. Understanding the internet of taxpayers is required to facilitate themselves, not only for tax payments made online with a good internet understanding. It can also add information and increase knowledge, especially in terms of online tax payments. Based on this explanation, the following hypothesis is formulated:

H₃: Understanding the Internet Moderates the Positive Effect of Electronic Applications Billing

2. METHODS

This inquires about employments, a transparent quantitative approach utilizing primary data, which is the answer to the questionnaire used. The purpose of quantitative analysis is to explain the significance of the hypothesized model as an answer to the problem that has been formulated. The population in this study was 53,699 individual taxpayers registered at KPP Pratama Pangkalpinang. The testing strategy utilized in this think about is the probability sampling technique. Cluster random sampling from the results of sampling obtained 397 samples that will be used in this study. The sort of information utilized in this consider is primary data. Information collection is done by disseminating surveys straightforwardly to respondents. Data analysis methods used in

this study are moderated regression analysis (MRA) and hypothesis testing. The regression equation in this study is as follows:

$$KWP = \alpha + \beta 1 EBS + \beta 2 KPG + \beta 3 EBS * PMI + £$$

Where:

KWP   = Personal Taxpayer Compliance
A   = Constant
$\beta 1, \beta 2, \beta 3$ = Regression Coefficient
EBS   = Application *e-Billing System*
KPG   = User Satisfaction
PMI   = Internet understanding
£   = Standard *Error*

The operational definitions and measurement variables in this study are presented in Table 1. as follows:

Table 1. Operational Definition and Variable Measurement

Variable	Definition	Indicator	Scale of Measurement
Electronic Billing (e-Billing) System (Sentanu & Budiartha, 2019)	*Electronic Billing The system* is an automatic tax payment method using the Billing code, in the form of a row of unique codes used as a tax payment code.	1. Ease of tax payment. 2. Speed of tax payment. 3. Accuracy in calculating and completing Tax Payment Forms. 4. No hassle. 5. More environmentally friendly.	Ordinal
User Satisfaction (Lien & Pratiwi, 2018)	Satisfaction is a match between expectations and the results to be obtained where the taxpayers' perceptions strongly agree that *use of e-billing systems* as a means of paying taxes is a system that gives satisfaction to its users.	1. Time efficiency 2. Cost efficiency 3. Effectiveness 4. A pleasant experience. 5. Recommend.	Ordinal
Taxpayer Compliance (Arifin & Syafii, 2019), (Handayani & Tambun, 2016)	Mandatory compliance is a condition where taxpayers fulfill all obligations and carry out their tax rights.	1. Register as a taxpayer. 2. Compliance in paying taxes. 3. Do not have tax arrears. 4. Taxpayers who fill honestly, completely, and correctly the letter (SPT) according to the criteria.	Ordinal
Internet understanding (Awaloedin & Maulana, 2018) (Mendra, 2017)	Understanding the Internet is the ability to be able to understand correctly about what the internet is and know how to use the internet.	1. Ease in obtain information. 2. To add knowledge. 3. Speed of access.	Ordinal

Source: researchers processed data, 2019.

3. RESULTS AND DISCUSSION

A legitimacy test is utilized to degree the legitimacy of the survey. The least necessity to be considered a substantial instrument is that the legitimacy list esteem incorporates a calculated r-value higher than 0.098. Legitimacy test can be seen in Table 2. underneath:

Table 2. Validity Test Results

Variable	Item	r count	r table	Information
E-Billing System	EBS1	.657	0.098	Valid
	EBS2	0.739	0.098	Valid
	EBS3	0.597	0.098	Valid
	EBS4	.707	0.098	Valid
	EBS5	0.642	0.098	Valid
	EBS6	0.588	0.098	Valid
User Satisfaction	KPG1	.663	0.098	Valid
	KPG2	.626	0.098	Valid
	KPG3	.772	0.098	Valid
	KPG4	.778	0.098	Valid
	KPG5	0.655	0.098	Valid
	KPG6	0,800	0.098	Valid
Taxpayer Compliance	KWP1	.707	0.098	Valid
	KWP2	.648	0.098	Valid
	KWP3	0.727	0.098	Valid
	KWP4	0.39	0.098	Valid
	KWP5	0.668	0.098	Valid
Internet understanding	PMI1	0.545	0.098	Valid
	PMI2	0.625	0.098	Valid
	PMI3	0.593	0.098	Valid
	PMI4	.629	0.098	Valid
	PMI5	0.578	0.098	Valid

Source: Researcher's processed data, 2020

Table 2. shows that each statement in the research instrument received an r count greater than 0.098 so that the entire research questionnaire was declared valid. Testing the reliability of the construct can be done by looking at the value of Cronbach's alpha. An overview is said to be stable on the off chance that the Cronbach's alpha esteem is more than 0.6. Cronbach's alpha values in this consider are displayed in Table 3. underneath:

Table 3. Reliability Test Results

Variable	Croncbach's Alpha	Information
E-Billing System	.894	Reliable
User Satisfaction	.806	Reliable
Taxpayer Compliance	.894	Reliable
Internet understanding	.892	Reliable

Source: Researcher's processed data, 2020

In Table 3. above shows the cronbach's alpha value of each construct is e-Billing System of 0.894, user satisfaction of 0.806, taxpayer compliance of 0.894 and internet understanding of 0.892 greater than 0.6. It was concluded that all constructs met the reliability criteria. Moderated Regression The analysis is an analysis using an analytic approach that maintains sample integrity and provides a basis for controlling the influence of moderating variables (Ghozali, 2013). The results of the Moderated Regression Analysis are presented in Table 4.

Based on Table 4., it can be clarified that the t-test can somewhat reply instead of the hypothesis of this consider. The study's primary theory (H1) states that the e-Billing Framework application features a positive and critical impact on person citizen compliance. The comes about of the t-test gotten the esteem of t for the e-Billing System variable of -2,840 subsequently; it can be concluded that H1 is rejected, which suggests that the application of the e-Billing Framework does not have a positive and critical impact on person citizen compliance.

Table 4. Results of Moderated Regression Analysis (MRA)

		Unstandardized Coefficients		Standardized Coefficients		
Coefficients						
Model		B	Std. Error	Beta	T	Sig.
1	(Constant)	12,546	1,073		11,696	, 000
	E-Billing System	- 157	, 055	- 199	-2,840	, 005
	User Satisfaction	, 160	, 043	, 174	3,753	, 000
	E-Billing System* Understanding of the Internet	, 015	, 002	, 679	9,521	, 000
a. Dependent Variable: Taxpayer Compliance						

Source: Researcher's processed data, 2020

The second hypothesis (H2) of the study states that user satisfaction of the e-Billing system has a positive and significant effect on the compliance of individual taxpayers because the t-count for the variable user satisfaction is 3.753> t-table 1.966. Therefore, it can be concluded that H2 can be accepted, which means that the e-Billing system user satisfaction has a positive and significant effect on individual taxpayer compliance.

The moment speculation (H2) of the consider states that client fulfillment of the e-Billing framework features a positive and noteworthy impact on the compliance of person citizens. The t-count for the variable client fulfillment is 3.753> t-table 1.966. Hence, it can be concluded that H2 can be acknowledged, which implies that the e-Billing framework client fulfillment features a positive and critical impact on person citizen

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compliance. For the F-test, it is used to determine whether the independent variables jointly influence the dependent variable by looking for F-count (Ghozali, 2013). The F test results in this study are presented in Table 6.

Based on the comes about of the F factual test in Table 6. displayed over, the esteem gotten for Fcount is 86,614. Ftable with a numerator (df1 = k-1) or 4-1 = 3 denominator (df2 = n-k) or 397-4 = 393 at a importance of 0.05 in this manner Ftable is 3.019. The esteem of Fcount > Ftable is 86.614 > 3,019. This esteem shows that the relapse demonstrates utilized attainable to be utilized as a theory testing relapse show. Fcount > Ftable so that it can be concluded that the e-Billing Framework variable, client fulfillment, and web understanding at the same time impact the compliance of person citizens.

Table 6. Statistical Test Results F

Model		Sum of Squares	Df	Mean Square	F	Sig.
			ANOVAa			
1	*Regression*	1268,125	3	422.708	86,614	000b
	Residual	1917,986	393	4,880		
	Total	3186,111	396			

a. Dependent Variable: Taxpayer Compliance

b. Predictors: (Constant), E-Billing System * Internet Understanding, User Satisfaction, E-Billing System

Source: Researcher's processed data, 2020

4. DISCUSSION

4.1. *Effect of Application of Electronic Billing System*

Against Compliance of Personal Taxpayers

Based on the results of hypothesis testing, the results show that the e-Billing System application does not have a positive effect on the compliance of individual taxpayers. E-Billing System is an electronic tax payment system that uses a Billing code that began in 2016 by the Directorate General of Tax (DGT). The application of e-Billing aims to provide tax facilities, security, and convenience for taxpayers in carrying out their tax payment obligations. The enactment of e-billing is expected to increase awareness in paying taxes so that the level of tax compliance will increase. Although e-Billing is implemented to facilitate taxpayers making their tax payments, there are still many taxpayers who have not used this System. This study's results are by the attribution theory, which explains that a person's behavior is influenced by internal and external factors, in this case, the use of e-billing as a way of paying taxes that aims to provide convenience for taxpayers in their tax payments. Still, taxpayers in using e-Billing often encounter obstacles that are not successful in logging into the e-Billing application, so most taxpayers prefer to make tax payments manually.

This research is in line with previous research conducted by. However, taxpayers in using e-Billing often encounter obstacles that are not successful in logging into the e-Billing application, so most taxpayers prefer to make

tax payments manually. This research is in line with previous research conducted by taxpayers in using e-Billing, often encountering obstacles such as unsuccessful login into the e-Billing application. Hence, most taxpayers prefer to make tax payments manually. This research is in line with previous research conducted by (Arifin & Syafii, 2019). However, this study's results are not in line with research conducted by Singh (2018), Sentanu, and Budiartha (2019).

This study's results are data obtained from personal taxpayer data at the KPP Pratama Pangkalpinang, who make tax payments using e-Billing. WP OP, which uses e-Billing in its tax payments in KPP Pratama Pangkalpinang in 2016, was only 2,630 people; in 2017, it increased to 3,855 people, in 2018 were 4,318 people and in 2019 there were 4,645 people. This number continues to grow, but the percentage of WP OP using e-billing until 2019 is only 8.6 percent of the 53,699 registered WP OP. This shows that the use of the e-Billing System is still low, and there is an insignificant increase in KPP Pratama Pangkalpinang.

The level of compliance of taxpayers in KPP Pratama Pangkalpinang is still low. In 2016, there were 43,507 registered WP OPs and 17,326 reported annual tax returns. In 2017, there was an increase in the number of registered WP OPs to 46,511 people, and those

reporting annual tax returns were 18,220 people. In 2018, the number of registered WP OPs increased to 50,201 people, and 18,648 people reported annual tax returns. In 2019, the number of registered WP OPs reached 53,699 people, and those who reported Annual Tax Return were 21,839 people. This shows that the number of WP OP registered has increased, but the percentage of WP OP reporting the Annual SPT has decreased.

This condition shows that the tendency of the use of e-Billing in KPP

4.2 *The Effect of Electronic Billing System User Satisfaction on Personal Taxpayer Compliance*

Hypothesis testing results obtained results that user satisfaction has a positive and significant effect on individual taxpayers' compliance. This result is consistent with the theory because taxpayers are satisfied with the e-Billing system and continue to use it to pay taxes so that the level of tax compliance will increase. The results of this study are in line with previous studies conducted by Lien and Pratiwi (2017) and in line with the attribution theory that explains that a person's behavior is influenced by internal and external factors, in this case, user satisfaction becomes a supporting factor for taxpayers to continue using e-billing as a how-to pay taxes.

4.3 Effect of Application of Electronic Billing System Against Compliance of Individual Taxpayers With Understanding of the Internet as a Moderation Variable

Hypothesis testing results obtained that the understanding of the internet moderate the positive relationship between the application of e-Billing System to individual taxpayer compliance. This finding is interesting, because before the internet understanding moderation variable, the e-billing system variable did not have a positive and significant effect on the taxpayer compliance variable, but after the internet understanding moderating variable the effect of the e-Billing system variable on the taxpayer compliance became positive and significant. This is indicated by

Pratama Pangkalpinang increased not significantly and when compared with Personal Taxpayer data which reported the Annual SPT in 2016-2018 as described above tends to decrease, namely in 2016 amounted to 39.82 %, in 2017 fell to 39.17% and in 2018 decreased to 37.15%. This means that the application of e-Billing does not have a positive effect on taxpayer compliance in KPP Pratama Pangkalpinang.

User satisfaction is defined as a user's level of feeling as a result of a comparison between the user's expectations of a product and the tangible results obtained by users of that product. If the system's performance meets the expectations of users, the level of customer satisfaction is high. In contrast, if the system's performance cannot meet user expectations, the level of user satisfaction will below.

e-Billing as a tax payment system imposed by the Directorate General of Tax (DGT). With the enactment of e-Billing, it is expected that users will get convenience, security, and comfort in carrying out their tax payment obligations. In this case, the higher the level of taxpayer satisfaction as users of the e-Billing system, the level of e-Billing users will increase, which will have an impact on improving taxpayer compliance.

the t_{count} before and after the moderation variable, which is -2,331 and 10,533.

The e-Billing system is an electronic tax payment system, as we know that to use this system, taxpayers need to have internet access and understand how to use the internet. Understanding the internet is the ability to correctly guess what the internet is and how to use the internet. If it is related to the effect of implementing an e-billing system with personal taxpayer compliance, internet understanding can moderate positive relationships. This study's results are

consistent with the theory because internet understanding is a supporting factor that influences taxpayers to use e-billing. Understanding the internet will make it easier for taxpayers to access the e-Billing system properly, obtain information about the e-billing system, and increase taxpayer knowledge about tax. Other than that, taxpayer compliance who understands well about using the internet will consider e-Billing as a convenient and easy-to-use system.

Based on data from the Central Statistics Agency, the number of internet users in the Bangka Belitung Islands Province in 2016-2018 experienced a significant increase. In 2016 the number of internet users was 39.75%. In 2017 it increased to 45.51% in 2017 amounted to 54.76%, and in 2018 amounted to 65.78% of the total population of the Bangka Belitung Islands Province were users internet that is dominated by productive age. This shows that the number of internet users in the Bangka Belitung Islands Province is quite high.

5. CONCLUSION

The application of e-Billing Systems does not positively affect individual taxpayers' compliance (WPOP) at KPP Pratama Pangkalpinang. This indicates that the use of *e-Billing* is not a factor of tax compliance in carrying out its tax obligations influenced by indicators, namely the use of e-Billing taxpayers obtain convenience in paying taxes, e-Billing provides speed in paying taxes, e-Billing provides accuracy in the calculation and filing of Tax Payment Forms, e-Billing is not a hassle and e-Billing is a form of reducing the use of paper, so it is more environmentally friendly.

E-Billing System user satisfaction has a positive effect on the compliance of individual taxpayers at KPP Pratama Pangkalpinang. This indicates that user satisfaction is one of the factors of tax compliance in carrying out their tax obligations, which are influenced by indicators. Namely, by using e-Billing taxpayers to get pleasant experience, taxpayers get cost and time efficiency, and effectiveness. Taxpayers can recommend other taxpayers to use e-Billing to gain the same experience.

Understanding the internet can moderate the positive influence of the e-Billing system's application to the compliance of individual taxpayers at KPP Pratama

Pangkalpinang. This indicates that internet understanding is one of the factors that can strengthen the relationship between the use of an e-Billing system to taxpayer compliance, which is influenced by indicators, namely, taxpayers get to access information quickly, taxpayers get to increase knowledge and taxpayers gain faster internet speed to access.

Future studies are expected to expand the scope of research by adding research objects and not just focus on one research object so that it can extend the reach of research so that it can represent other places (generalizations) in the same case and use other factors to strengthen the construct that has been built. Taxpayers should expand their knowledge of taxation from counting to self-reporting the amount of tax payable and can use the internet to access the e-Billing System to make it easier to pay taxes. Also, the Directorate General of Taxes should continue to monitor and improve the E-billing system. Therefore, taxpayers will not experience obstacles such as unsuccessful login to the System due to server error. Moreover, KPP Pratama Pangkalpinang should continue to conduct socialization about the e-Billing System to taxpayers hoping that more and more taxpayers use e-Billing to pay taxes.

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