

MEASURING THE IMPACT OF E-FILLING SYSTEM SERVICE POLICY IN INCREASING TAX REVENUE AT PRATAMA TAX SERVICES OFFICE, BULUKUMBA, INDONESIA

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ABSTRACT: The level of tax revenue can be influenced by several factors, one of which is reporting taxpayers by e-filing. E-filing is a service for sending or submitting tax returns electronically, both for individuals (OP) and entities to the Directorate General of Taxes (DGT) using the internet network through ASP (Application Service Provider or Application Service Provider) such as Laporpajak.com, so that WP (taxpayers) no longer need to print all report forms. In addition, the use of e-filing can reduce the burden of administrative processing of tax reports using paper, e-filing plays a very important role in minimizing inaccurate SPT reporting data. The method used in this study uses qualitative methods. Data collection techniques were collected from primary data using in-depth interview techniques. In addition, research uses secondary data to collect various pre-existing information and deliberately collected by researchers to complement research data needs. The research results show that the success of the e-filing program carried out by the KPP Pratama Bulukumba has been going well because they have conducted socialization to the public both through advertisements and sending broadcasts to the taxpayer community in Bulukumba Regency. In addition, employees also conduct direct education if there are people who still don't understand the e-filing program by providing separate rooms, either individually or in groups.

KEYWORDS:-tax service. taxpayers. e-filing. service policy

INTRODUCTION

Indonesia is a developing country that needs development to become a more developed country. The definition of tax is the transfer of wealth from the people to state finances to finance routine expenses and the surplus is used to store public savings which are the main source for financing public investment. Taxes can also be interpreted as mandatory contributions that force people through the process of transferring wealth to the government to finance routine state expenditures with indirect rewards (Ihsan & Azwar, 2018).

Tax is a source of state revenue that finances all general government expenditures. Government spending increases every year due to large amounts of state spending to improve human resources and infrastructure development. This causes the tax revenue target in the Draft State Revenue and Expenditure Budget (RAPBN) to increase every year. Increasing the target of tax revenue causes taxes to be placed in the top position as the main source of revenue in increasing the state treasury (Wahyuningsih et al., 2014).

This can be seen from the increasing target of state revenue expected from the tax sector. The state is targeting tax revenue stipulated in the 2020 RAPBN of IDR 1,786.4 trillion or 82.5% of state revenue of IDR 2,165.1 trillion. The tax revenue target comes from PPh Rp. 894,448.7 trillion, VAT Rp. 655,394.9 trillion, PBB Rp. 19,103.6 trillion, Other taxes Rp. 8608.7 trillion, Excise Rp. 165,501.0 trillion, Customs Rp. 38,899.3 trillion, and IDR 4,422.5 trillion Export Duty (Ministry of Finance, 2023).

Considering that there is so much tax responsibility as the main source of state revenue, many efforts have been made by the government to increase tax revenue. To achieve this goal, one of the efforts made by the government is through The Directorate General of Taxes optimizes services and carries out innovations in its services so that it is expected to increase public awareness and compliance to be orderly as taxpayers, one of which is with tax reform. Tax reform includes tax policy reform in the form of tax regulations or regulations such as tax laws and tax administration reform (Estiningsih et al., 2021).

To achieve the tax revenue target, the government continues to implement tax reform by increasing compliance, supervision, transparency of tax information, and providing targeted incentives to encourage increased investment. With the policy mix and tax reform measures that are continuously carried out, the ratio of tax revenue to Gross Domestic Product (GDP) in the 2020 State Budget is estimated to reach 12.2% or higher than the tax ratio in the 2020 State Budget outlook of 11.6 %. The amount of the tax ratio is expected to be higher by taking into account the elements of incentives or reductions in tax obligations that have been provided by the government so far (Sitepu & Anggreni, 2022).

There are three types of tax collection systems, namely Official Assessment Systems, Self Assessment Systems and with holding systems. In Indonesia, the tax system adheres to the Self Assessment System, which is a system in which taxpayers are entrusted with calculating the amount of tax that has been deducted by other parties themselves, paying the tax that must be paid and reporting it to the tax office in accordance with the provisions stipulated in the applicable regulations (Karina Haryanto, 2018).

The level of tax revenue can be influenced by several factors, one of which is reporting taxpayers by e-filing. E-filing is a service for sending or submitting tax returns electronically, both for individuals (OP) and entities to the Directorate General of Taxes (DGT) using the internet network through ASP (Application Service Provider or Application Service Provider) such as Laporpajak.com, so that WP (taxpayers) no longer need to print all report forms. Currently e-filing has been commonly used in several countries in the world. Indonesia itself began to adopt this e-filing technology around 2003. In the world there are several methods of using e-filing. Countries that have not so many taxpayers generally adopt e-filing technology by using government servers, while countries that have 'loose' taxpayers like Indonesia, they use special providers to provide e-filing services (Nugraha et al. , 2020).

The Tax Service Office (KPP) Pratama Bulukumba is an implementing element or vertical agency under the Regional Office (KanWil) of the Directorate General of Taxes (DJP) which is one of the agencies under the Ministry of Finance. In an effort to provide modern technology-based services according to the mission of the Central DGT, DGT innovates by creating an e-SPT or Electronic SPT application which is a medium for submitting Annual Tax Returns (SPT). The e-filing application itself is a way of submitting SPT which is done online and in real time. E-filing is a system managed by the central DGT which is then distributed to KPP Pratama in each region to facilitate the SPT reporting process from region to center (Karina Harjanto, 2018).

From the results of an interview with one of the staff in the KPP Pratama Bulukumba Service Section division, e-filing has been used since 2013 where prior to e-filing the reporting of the Annual Notification Letter (Annual SPT) was done manually by filling out various forms at the KPP Pratama by taxpayers and taxpayers are required to come to the KPP where the Taxpayer is registered to submit their tax reports.

Ease of internet access encourages DGT to use a system in internet-based tax services, one of which is by presenting E-Filing. Currently e-filing serving the delivery of 2 types of SPT, namely the annual SPT PPh of Individual Taxpayers Form 1770S and the annual SPT of Individual Taxpayers Form 1770SS, while mass or monthly e-SPTs are still subject to payment. Reporting of SPT through E-Filing or e-SPT services is regulated by a decision of the Director General of Taxes through KEP-05/PJ./2005 (Akhmadi, 2017).

Director of Information Technology at the Directorate General of Taxes (DJP) Iwan Djuniardi said that the e-filing facility had been introduced to taxpayers since 2004. At that time, the Directorate General of Taxes (DGT) still used application service providers, right last year 2012. DGT also provided opportunity for private taxpayers (WP) to complete e-filing via the Directorate General of Taxes (DGT) website. Although this facility aims to make it easier for taxpayers (WP) to report their obligations to the Directorate General of Taxes (DJP), the development of the use of e-filing is only 18 million SPT (Nugraha et al., 2020).

While the number of individual taxpayers (WP) reached 42 million people. Taxpayers using e-filing are still minimal, out of Indonesia's total population of 260 million. Currently, not all taxpayers use e-filing due to the lack of socialization from the Directorate General of Taxes (DGT) or maybe taxpayers have not been able to accept a new technology in their tax reporting. The mindset of taxpayers who still think that using a computer system in reporting SPT will be more difficult than manually also plays a major role, even though computerized reporting of SPT has greater benefits for taxpayers and the Directorate General of Taxes (DGT) (Estiningsih et al. , 2021).

Indonesia is the fourth most populous developing country in the world after China, India, United States of America (USA) with a population density of: 260,580,739 people, with a ratio of: 3.5% of the world's population, with devisit income or APBN originating from from taxes. The government's attention to taxes which are part of state revenue, the government through the Tax Service made changes to tax modernization. The main change is tax modernization, in which the Directorate General of Taxes (DGT) seeks to fulfill the aspirations of taxpayers (WP) by facilitating the procedure for reporting SPT. Subsequently, on May 14 2004, the Director General of Taxes Decree Number KEP-88/PJ/2004 regarding electronic submission of SPT was issued (Sitepu & Anggredi, 2022).

The President of the Republic of Indonesia together with the Directorate General of Taxes (DGT) introduced an e-filing product or Electronic Filing System, namely an electronic SPT tax reporting system (e-filing) that is carried out using an online and real-time system. Along with advances in technology, the Government has provided e-SPT Period PPh to make tax reports in online tax applications and can be accessed free of charge by taxpayers via <https://djponline.pajak.go.id>. The change in service includes services to taxpayers from the original taxpayer (WP)

having to submit it to the Tax Service Office (KPP) directly, but now submitting SPT can be done online anywhere and anytime (Akhmadi, 2017).

In addition, the use of e-filing can reduce the burden of administrative processing of tax reports using paper, e-filing plays a very important role in minimizing inaccurate SPT reporting data. Notification Letter (SPT) is a tax report submitted to the Indonesian government through the Directorate General of Taxes. Provisions regarding SPT are regulated in Law Number 28 of 2007 concerning General Provisions and Tax Procedures. The law confirms and states that the government requires all taxpayers to report SPT in accordance with applicable regulations (Law No. 28 of 2007). In these provisions, in general it can be concluded that the function of the SPT is (Nugraha et al., 2020):

1. Reporting the settlement or payment of taxes that have been made, either personally or through deductions from the company's income within one year.
2. Report assets owned outside of regular income from the main job.
3. Report other income that is included in the category of tax objects and non-tax objects.

Every worker/employee must receive proof of withholding as proof of tax payments that have been collected and reported by the employer. The proof of withholding form is divided into two namely 1) Form 1721 A1 specifically for employees who work in privately owned companies and 2) Form 1721 A2 for employees who serve as Civil Servants. These two forms will later become guidelines for taxpayers when reporting taxes. In addition to the form of proof of deduction, we also recognize three types of SPT PPh forms for individuals, namely form 1770 which is intended for taxpayers who work without a specific work relationship, form 1770 SS which is intended for individuals or individuals with an income of less than or equal to Rp. 60 million a year and only work for one company, as well as form 1770 SS for individual taxpayers with an annual income of more than IDR 60 million and working for two or more companies. The manual can be done in all Tax Service Offices (KPP) in Indonesia by filling in income data (Wijaya & Andani, 2017).

In the SPT form there are several fields that must be filled in such as the value of assets. Examples include houses, vehicles, jewelry and deposits with material values. The form has been filled in as specified, then the next step is to take the payment queue number at the KPP, after that submit the file to the officer at the counter for processing, and then get proof of SPT submission. Most people still complain about the manual process because of the long queues. That way, the Directorate General of Taxes (DGT) provides online reporting via e-filing.

To be able to do e-filing, through three main stages. The first two stages are only carried out once. While the third stage is carried out every time an SPT is submitted. These three stages include (Wahyuningsih et al., 2014):

1. Submit an E-FIN application to the nearest Tax Service Office which is a taxpayer identification number (WP) for e-filing users. Because it is used only once, you only need to apply for the E-FIN once.
2. Register yourself as a WP e-filing on the DGT website no later than 30 calendar days after the issuance of the E-FIN.
3. Submit Annual Income Tax Return for Individual Individuals by e-filing through the Directorate General of Taxes (DGT) website through just four procedural steps, namely:
 - a. Fill in the e-SPT on the e-filing application on the Directorate General of Taxes (DGT) website;
 - b. Request a verification code for sending e-SPT, which will be sent via email or SMS;
 - c. Send SPT online by filling in the verification code;
 - d. Notification of e-SPT status and Electronic Receipt.

Based on the descriptions above, this research is a qualitative research to analyze the evaluation of the implementation of the e-filing system service policy at the Bulukumba primary tax service office.

METHOD

The method used in this study uses qualitative methods. Data collection techniques were collected from primary data using in-depth interview techniques. In addition, research uses secondary data to collect various pre-existing information and deliberately collected by researchers to complement research data needs. Data processing techniques using descriptive analysis research methods by thoroughly describing the implementation of procedures for using e-filing. This research is a qualitative evaluation in nature, namely an activity to collect information about how something is working, which is then used to determine the right alternative in making decisions (Sitepu & Anggreni, 2022). To obtain the data needed in this study, the authors conducted research with related agencies, namely at KPP Pratama Bulukumba having the address at Jalan Sultan Hasanuddin, Bintarore, Bulukumba Regency, South Sulawesi, Indonesia. In accordance with the characteristics of the data required in this study, the data collection carried out was interviews, observations, and documentation. To present data so that it is easy to understand, the data analysis steps used in this study are the Analysis Interactive Model from Miles and Huberman, which divides the steps in data analysis activities into several parts, namely data collection, data reduction, data presentation, and drawing conclusions or verification.

1.1 Data Collection

In the first model analysis, data were collected from interviews, observations, and various documents based on categorization according to the research problem which was then developed to refine the data through further data searches.

2.2 Data Reduction

Data reduction is a form analysis that sharpens, classifies, directs, discards unnecessary data and organizes data in such a way that final conclusions can be drawn and verified (Miles and Huberman, 2007: 16). According to Mantja (in Harsono, 2008: 169), data reduction takes place continuously as long as the research has not been ended. The product of data reduction is a summary of field notes, both from initial notes, expansions, and additions.

2.3 Data Display

The data presentation is a series of organizations information which is allow research conclusions to be drawn. Presentation of data is intended to find meaningful patterns and provide the possibility of drawing conclusions and providing action (Miles and Huberman, 2007: 84). According to Sutopo (in Harsono, 2008: 169) states that data presentation is in the form of narrative sentences, pictures/schemes, networks and tables as the narrative.

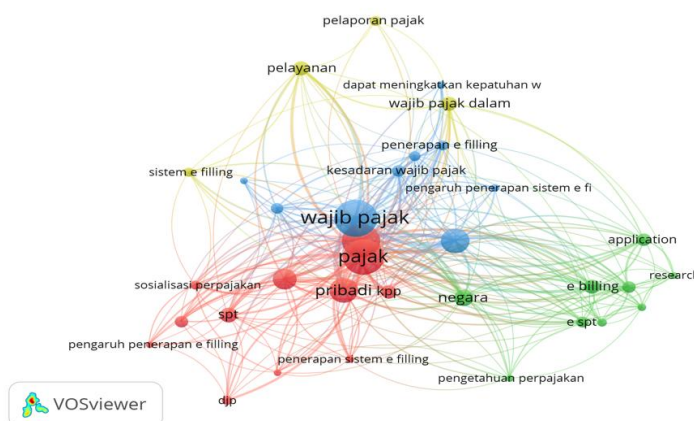
2.4 Drawing Conclusion

Drawing conclusions is part of a complete configuration activity (Miles and Huberman, 2007: 18). The conclusions were also verified during the research. Conclusions are drawn since the researcher arranges records, patterns, statements, configurations, causal directions, and various propositions (Harsono, 2008: 169).

RESULTS AND DISCUSSION

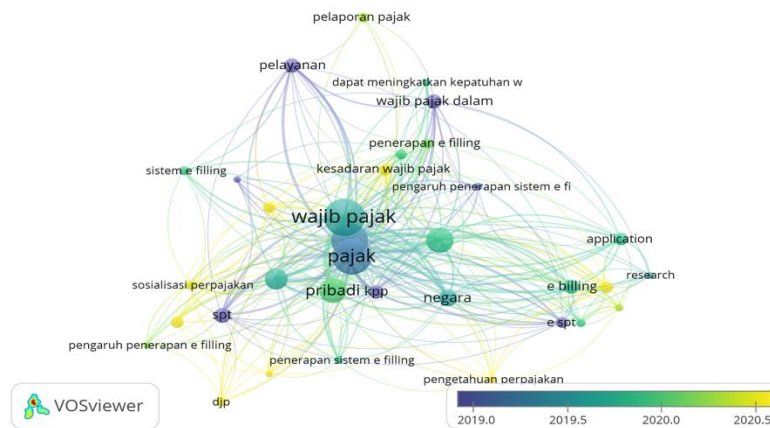
At present, with existing technological advances, the Directorate General of Taxes (DGT) has provided facilities to taxpayers so that they have no complaints when making tax payments. E-Filling is a tax reporting system using internet technology either directly through the Directorate General of Taxes (DGT) website or other official service providers. This system aims to make it easier for users to report taxes anywhere and anytime, without having to come to the tax office. Research on E-filling system service policies has not been widely carried out. This can be known based on identification and analysis through the VOS viewer taken from 500 articles via the Google Scholar database in the range of 2010 to 2022 which are divided into 4 clusters of research issues. The first cluster describes the relationship or linkages of the Directorate General of Taxes and the Tax Service Office in tax revenues, tax sanctions and describes how tax socialization is carried out. The second cluster describes the effectiveness of using electronic-based applications such as e-billing and traditional tax collection to increase tax revenue. The third cluster explains the understanding of taxpayers to increase taxpayer awareness and compliance, and the impact of implementing e-filling. While the fourth cluster explains how the effectiveness of tax reporting and the impact of online tax services (e-Filling) in increasing tax revenues. Through this identification it can be seen that the dynamics of tax revenue varies. If so far tax collection has generally been carried out conventionally, this research attempts to describe the advantages of utilizing online-based services. This will contribute to the sustainability of electronic-based tax service innovations. In the overlay visualization, it can be seen that in the last 12 years, research related to taxes and taxpayers has been carried out a lot. Meanwhile, research on the influence or impact of electronic-based tax services has not been widely studied or discussed in that period. Research on the impact of online service policies emerged in mid-2020. The following is a picture presentation:

3.1 Network Visualization



From the figure, it can be seen that the previous researchers discussed more about taxpayers.

3.2 Overlay Visualization



The image above can be analyzed that the brighter the color, the more novelty the research shows. The variable influence or impact of implementing online-based tax services is the latest research around 2020. Since being introduced to tax modernization, e-filling users by taxpayers in Indonesia have continued to experience positive developments, both personal and corporate taxpayers. The taxpayer compliance before the use of e-filling by the taxpayer is explained in the following table:

Table 1. Compliance with KPP Pratama Bulukumba taxpayers before e-filling

TAXPAYER REPORTING			
Tax year	Type of Taxpayer		TOTAL
	OP	BODY	
2014	24,627	1,324	25,951

Data source: KPP Pratama Bulukumba

Based on table above, it can be seen that the total income of the Annual Individual and Corporate Income Tax Returns which was recapitulated in the last 1 year prior to the implementation of the E-filling system to be precise in 2014 totaled 25,951 people. However, in most cases there are still many individual and corporate taxpayers who do not submit their annual SPT to the KPP Pratama Bulukumba. This is due to the lack of public understanding of the meaning of tax for the State. The development of e-filling users by taxpayers since it was introduced in 2014 is briefly illustrated in the following table:

Table 2. Number of Manually Reporting Annual SPT and E-Filling System

No	Tax year	Number of SPT		Total
		Manuals	E-filling	
1	2019	3,913	39,998	43,911
2	2020	3,432	46,429	49,861
3	2021	2,177	44,607	46,784

Data source: KPP Pratama Bulukumba

If you look at the table above, it shows that taxpayers cover their Annual SPT by means of manuals and use the E-filling system. In 2019 the number of taxpayers who notified their Annual SPT was 43,911 people, In 2020 there was an increase of 49,861 people. However, in 2021 it has decreased due to the Covid-19 pandemic which has caused taxpayers not to submit their annual tax returns.

In overcoming these factors, the government, in this case the Directorate General of Taxes (DGT) and its staff, can take systematic approaches to encourage taxpayers to use e-filling as a tax reporting system. Taxpayers both corporate and personal should receive socialization and be given training directly or indirectly. This effort can be carried out directly by the ranks of the Directorate General of Taxes (DGT) or by tax consultants as the closest party to the taxpayer, especially the Agency. In responding to the current conditions, namely the Covid-19 pandemic, e-filling socialization can be done by sharing content with the public or taxpayers. Interesting content in the form of videos or discussions or other types of content is an important part of the success of encouraging taxpayers to switch to using e-filling in tax reporting.

The success of the e-filling program is an early stage in tax management where at this stage collecting and researching

tax regulations is attempted, meaning that you can choose the type of tax saving action you want to try. In general, the emphasis on tax planning is to minimize the role of taxes. The goal of tax programming is to engineer so that the tax burden is as low as possible by using existing regulations but it is different from the goal of law making so that tax programming here is similar to tax avoidance because on a cheap basis the second seeks to optimize after tax return. In addition, taxes are a deduction factor for profits that are available either to be distributed to shareholders or reinvested. Based on the results of interviews with the head of the KPP Pratama Bulukumba office regarding the success of the program for services through the e-filing system:

“Operationally, advances in technology and online-based information are the needs of today's society, KPP Pratama Bulukumba has conducted socialization both directly and indirectly, namely through advertisements, posters, billboards, broadcasts of electronic images and videos to invite people in the Bulukumba Regency area to report SPT through the online e-filing reporting system.” (Interview with KK, 20 January 2023). In line with the opinion of the Head of the KPP Pratama Bulukumba Office, the Head of the General and internal compliance sub-section also said that "In terms of performance, the employees who are given special authority in submitting the e-filing program have been carried out in accordance with the SOP that applies at KKP Pratama Bulukumba. So that people are able to fulfill their obligations in terms of paying taxes so that the success of the e-filing program can be achieved and so far it has been going well.” (Interview with SBU, 20 January 2023)

Based on the results of the interview above, it can be concluded that the success of the e-filing program conducted by the KPP Pratama Bulukumba has been running in accordance with the functions of general sub-sections and internal compliance overseeing the performance of employees who are authorized to provide socialization/counseling regarding the e-filing program to people who in accordance with the applicable SOP at KPP Pratama Bulukumba.

In addition, an interview with the service section regarding the success of the e-filing program said:

“The success of the e-filing program in Bulukumba Regency is usually said to have gone well. This is known from the large number of people who come and use e-filing to pay taxes and register. tax. We urge taxpayers from the beginning of the reporting period not to be late in submitting it, because if it is late to report it, a fine will be imposed. The only problem is that the system sometimes has errors, so sometimes the tax reporting is not timely (Interview with SP, 20 January 2023).

Based on the results of interviews with several key informants, it can be concluded that many people already know what e-Filing is and report Annual Tax Returns through eFiling. For reporting, it is included in the easy category because the Annual SPT reporting uses e-Filing, there are instructions on how to report the Annual SPT. Some of the obstacles encountered when reporting e-Filing, one of which is the DGT Online website, which sometimes has errors due to the large number of people accessing the website simultaneously. As said by Carl J Federick (Leo Agustino 2008:7) Policies certainly have obstacles but must look for opportunities to realize the desired goals and objectives. From the obstacles experienced by these taxpayers, it is hoped that the Directorate General of Taxes can improve or strengthen their website so that there are no errors when reporting SPT. The following is a comparison before and after E-Filing:

Table 3.Comparison Before and After the Existence of e-Filing

Before the existence of e-Filing	After the Existence of e-Filing
Prior to the enactment of DGT e-Filing, the DGT had quite a large administrative burden to receive, process, and file SPT throughout the year.	Simplify the process of recording SPT data in the DGT database. If previously data recording was done manually and spent quite a lot of time, now with an online tax reporting system it certainly saves money more time
Prior to the enactment of e-Filing, the Tax Service Office will be filled with stacks of paper for the Taxpayer's Annual SPT, ready to be recorded by the tax officer.	Reducing the taxpayer's direct meeting with the tax officer. Taxpayers no longer have to always come to the KPP, let alone get stuck in traffic just to report their taxes.
In addition, the costs required for the process of receiving, processing and filing SPT are very long and time-consuming.	Reducing the impact of queues and the work volume of the SPT receipt process. The existence of an online SPT report aims to reduce the number of taxpayers who come to the KPP so that there are no more long queue.
DGT attaches importance to technology-based innovation towards a more 'lean' tax administration process.	Reducing the volume of physical files/paper tax documents. Utilization of the online system will certainly reduce the use of paper or documents that need to be carried by taxpayers and also the risk of loss and damage during storage. This of course supports the program government, namely Go Green (paperless).

Processed Secondary Data, 2023

CONCLUSIONS

Based on the results of research on evaluating the use of e-filing for individual taxpayers at the KPP Pratama Bulukumba, it can be concluded that the use of e-filing is a tax modernization, namely a change in technology from reporting SPT manually to modern using the internet which has quite good success. E-filing users continue to increase from year to year, but there are still quite a number of taxpayers who report their taxes using the traditional method. The Directorate General of Taxes (DGT) can make efforts to encourage the public or taxpayers to use e-filing, through a structured approach, direct and indirect training, collaborating with tax consultants or the public and perfecting Android-based online tax applications.

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