THE EFFECT OF APPLICATION OF E-REGISTRATION, E-BILLING, AND E-FILING SYSTEMS ON THE EFFICIENCY OF PERSONAL TAX REPORTING (The Case Study on Individual Taxpayers registered at the Bandung Tegallega Pratama Tax Service Office)

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ABSTRIC

This research aims to determine the effect of implementing e-Registration, e-Billing, and e-Filing systems on the efficiency of individual tax reporting. In line with the research objectives, this research uses quantitative research methods. The wellsprings of information in this exploration are essential information sources got straightforwardly through the distribution of questionnaires. The technique for deciding the example in this exploration is purposive examining. The examination test was selected based on several criteria, there are Individual Taxpayers registered at the Tegallega Pratama Tax Office who have used the tax system with an age range of 18-40 years as many as 100 respondents. The outcomes showed that the execution of the e-Registration system had no effect on the efficiency of individual tax reporting,

while the execution of the e-Charging and e-Recording frameworks affected the effectiveness of individual assessment detailing.

Keywords: E-Registration, e-Billing, e-Filing, Tax Reporting Efficiency, Individuals

INTRODUCTION

As indicated by Law Number 16 of 2009, tax is an obligatory commitment of every citizen owed by an individual or substance that is coercive under the law without getting immediate pay and is utilized as much as possible for the benefit of the people. Tax play a vital part for the state, this is because taxes are one of the largest sources of state revenue and are used to finance all state expenditures. Based on Tax Revenue Data from the 2020 DJP Financial Statements (Audited) it shows that the source of Domestic Revenue in 2020 is 66% from Tax Revenue and the remaining 34% comes from non-tax income.

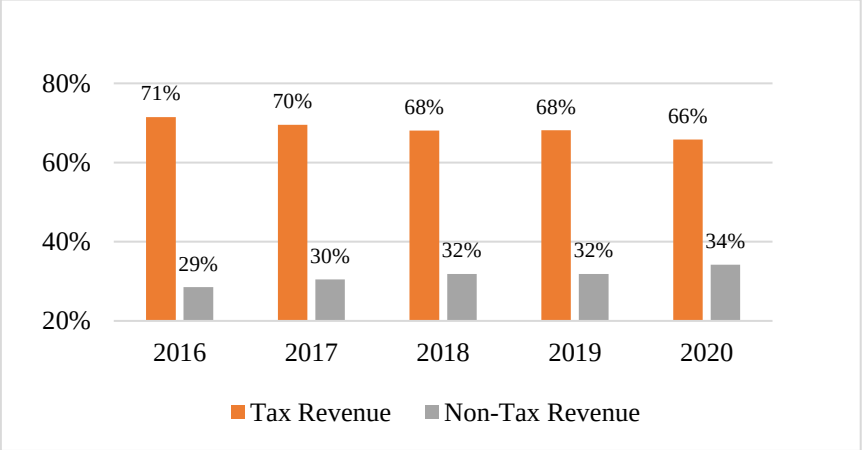

Figure 1 Tax Revenue on Domestic Revenue
Source: www.pajak.go.id (Processed by the Author)

Based on Figure 1, it can be proven that taxes have an important role in Domestic Revenue. Likewise, the contribution made by the Tegallega Pratama Tax Service Office. In 2018, the level of achievement of tax revenues at the Tegallega Pratama Tax Office was 126% exceeding the set target but experiencing a decline in achievement in 2019 to 73% then experiencing an increase in 2020 to 80% and still below the target set. has been established. There are three tax collection systems that apply in Indonesia, namely the namely the Official Assessment System whose authority is in the hands of the tax authorities, the Self-Assessment System whose authority is in the hands of the Taxpayer and the Withholding System whose authority is with a third party. The expense assortment framework executed in Indonesia is the Self-Assessment System whose authority is in the hands of the Taxpayer, which is a framework that gives full trust to citizens to complete their own tax obligations. In the tax collection system, taxpayer compliance is one of the important factors to realize the tax revenue target. So far, the factor that causes taxpayers' negligence to complete their tax obligations is the bad stigma against taxes and the assumption that tax obligations are complicated. Therefore, as an work to further develop citizen consistence, the Directorate General of Charges has facilitated the Tax Administration System such as e-Registration, e-Billing, and e-Filing which are expected to change the stigma of society that is bad for taxes and make it simpler for citizens to cover charges. complete their duty commitments to increase taxpayer compliance.

e-Registration is an online taxpayer registration system (www.kemenkeu.go.id). The e-Registration system has been effectively used since the issuance of the

Declaration of the Directorate General of Charges No. KEP-173/PJ/2004 dated December 7, 2004 concerning Methodology for Enlistment and Erasure of TIN. With the issuance of the decision is expected to provide convenience because it can streamline time and the process is more practical. However, in reality, the application of e-Registration is less attractive to the public. According to the head of the tax application and registration service section, Muhammad Jufri, e-Registration has proven to be less attractive to the public. This is evidenced by the number of people who use e-Registration only 2 million out of around 16 million taxpayers (Directorate General of Taxes, 2010). This condition also occurs at the Bandung Tegallega Pratama Tax Service Office. In 2016 the number of registered taxpayers was 100,969 taxpayers and those registered through e-registration were 10,345 taxpayers with the percentage of taxpayers registered through e-registration of 10.25%. In 2017 the number of registered Taxpayers was 109,593 Taxpayers and those registered through e-Registration decreased to 9,661 Taxpayers with the percentage of Taxpayers registered through e-Registration of 8.82%. %. In 2018 the number of registered Taxpayers was 116,369 Taxpayers and those registered through e-Registration experienced a slight increase to 11,648 Taxpayers with the percentage of Taxpayers registered through e-Registration of 10.01%. In 2019 the number of registered taxpayers was 124,695 taxpayers and those registered through e-registration were 12,257 taxpayers with the percentage of taxpayers registered through e-registration of 9.83%. Then in 2020 the number of registered Taxpayers is 313,623 Taxpayers and those registered through e-Registration are 12,877 Taxpayers with the percentage of Taxpayers registered through e-Registration of 4.11%.

Then e-Billing is an electronic tax payment system (www.online-pajak.go.id). Based on the Regulation of the Directorate General of Taxes Number PER-26/PJ/2014 concerning the Electronic Tax Payment System, it shows that the e-Billing system can already be used in all parts of Indonesia. And e-Filing is an online reporting system for Notification Letters (SPT) using internet facilities (www.kemenkeu.go.id).

Table 1

Reporting Data for Individual Taxpayers SPT at KPP Pratama Tegallega

Years	Registered Individual Taxpayer	How to Report SPT		Not Reporting SPT via e-Filing and manually
		Via e-Filing	Manually	
2016	100.969	49.596	409	50.964
2017	109.593	64.283	102	45.208
2018	116.369	73.395	47	42.927
2019	124.695	75.343	12	49.340
2020	313.623	70.134	7	243.482
Source: KPP Pratama Bandung Tegallega, 2021 (Processed by the author)				

Based on table 1, the number of individual taxpayers who report their tax obligations through e-Filing increases every year and the number of individual taxpayers who report their tax obligations manually decreases every year. This is because the Bandung Tegallega Pratama Tax Service Office has given direction to taxpayers to report their tax obligations using a system that has been facilitated by the Directorate General of Taxes. However, there are still individual taxpayers who do not report their SPT either through e-Filing or manually. The number of Individual

Taxpayers who did not complete reporting their SPT either through e-Filing or manually based on the latest data in 2020 was 243,482 Individual Taxpayers and this was the highest number from the previous year. The number of taxpayers who report SPT using e-Filing every year has increased because the Bandung Tegallega Pratama Tax Service Office has required taxpayers to report SPT using a system that has been facilitated by the Directorate General of Taxes. This increase in performance reflects the success of e-Filing services to make it easier for taxpayers to report their tax returns and indicates an increase in taxpayer awareness due to the convenience provided through the Tax Administration System. This review means to decide the effect of the application of e-Registration, e-Billing and e-Filing systems on the Efficiency of Individual Tax Reporting at the Pratama Bandung Tegallega Tax Service Office.

THEORETICAL BACKGROUND

As per Law Number 16 of 2009, charges are required commitments to the state owed by people or elements that are coercive under the law, without getting immediate correspondence yet are utilized for the best flourishing individuals. There are two expense capacities, specifically the spending plan work and the directing capacity. The financial plan work is utilized as a wellspring of assets for the public authority to back state consumptions, while the directing capacity is utilized as a device to manage government arrangements in the social and monetary fields [1]. Taxes are grouped into three. According to the class, taxes consist of direct taxes, namely Income Tax and indirect taxes, namely Value Added Tax. According to its nature, taxes consist of subjective taxes, namely Income Tax and objective taxes, namely Value Added Tax. According to the collecting agency, taxes consist of market taxes, namely Income Tax and Value Added Tax and regional taxes, namely Motor Vehicle Tax, Hotel, Restaurant and Entertainment Tax [2]. So that charge assortment doesn't cause deterrents or opposition, charge assortment should meet the prerequisites of equity, juridical requirements, economic conditions, financial requirements, and must be simple in collection [3]. There are five theories that support tax collection, namely insurance theory, interest theory, carrying power theory, devotion theory and purchasing power principle theory [4]. According to Law Number 36 of 2008 regarding amendments to Law Number 7 of 1983 concerning Income Tax, tax subjects consist of individuals and inheritance that have not been divided as a unit to replace those entitled, entities, and Permanent Establishments. Tax subjects can also be divided into 2, namely Domestic Tax Subjects which consist of Individual Tax Subjects and Corporate Tax Subjects as well as Foreign Tax Subjects while Tax Objects are any additional economic capabilities that Taxpayers, both beginning from Indonesia and from outside Indonesia, which can be utilized for utilization or to expand the abundance of the Citizen worried, under any name and in any structure. Furthermore, there are likewise three duty assortment frameworks, in particular the genuine framework dependent on the object of pay, the financial plan framework based on a budget according to the law, and the mixed system which is a combination of the two. The tax collection system is also divided into three, namely the Official Assessment System whose authority is in the hands of the tax authorities, the Self-Assessment System whose authority is in the hands of the Taxpayer and the Withholding System whose authority is with a third party [5].

e-Registration is an online Taxpayer registration system (www.kemenkeu.go.id) e-Registration is facilitated for prospective Personal or Entity Taxpayers who wish to register themselves as Taxpayers and obtain NPWP and/or inauguration of Taxable Entrepreneurs (Director's Regulation General of Taxes Number Per-20/PJ/2013). The following is the procedure for using the e-Registration system.

1. Visit the e-Registration site https://ereg.pajak.go.id to create a new Taxpayer account. The following is an initial display of e-Registration and completes the registration process to activate the e-Reg account to continue the next step.

2. After successfully creating an e-Reg account, Taxpayers need to fill out the Taxpayer's online registration form on the e-Reg site https://ereg.pajak.go.id. There are 9 tab forms that need to be filled out.

3. If all data has been filled, click save. After filling out the form, the Taxpayer needs to request a token and send an application for NPWP creation.

4. Registrants can view registration status on the dashboard menu. If the application is approved, the TIN will be sent to the address listed in 7-14 working days via the post office.

e-Billing is an electronic tax payment system (www.online-pajak.go.id). The e-Billing process begins by creating a tax billing code on the Online Tax Directorate application according to the type of tax and deposit, tax period and year and the amount to be deposited. With the existence of this electronic payment system, the motivation behind utilizing data innovation in tax collection is to save time, be simple, and accurate [6]. The following is the procedure for using the e-Billing system.

1. Visit the https://djponline.pajak.go.id/account/login page and log in to your account

2. Select the "e-Billing" menu then fill in the required data on the Electronic Deposit Letter (SSE)

3. After all fields are filled, click “Create Billing Code” and fill in the security code. After that click "Submit"

4. After clicking “submit”, the e-Billing system will display an Electronic Mail Summary.

5. After obtaining the billing code, the taxpayer can continue paying taxes using the billing code with the billing code active period for one month.

e-Filing is a system used as a means of submitting Tax Returns (SPT) online through the tax e-Filing network site from the DGT or application service provider appointed by the DGT (www.online-pajak.go.id). With e-Filing, taxpayers no longer need to complete their tax obligations manually by visiting the Tax Service Office (KPP) to report their SPT.

The following is the procedure for using the e-Filing system.

1. Visit the https://djponline.pajak.go.id/account/login page then login.

2. On the initial screen of the DJP Online system, select “e-Filing” then “Create SPT”

3. Follow the guidelines provided and answer all the questions given then fill out all the required forms from the Data Form to the SPT Data.

4. Then the Taxpayer will receive a summary of the completed SPT and start taking the verification code sent via email or mobile number before sending the SPT.

5. After receiving and entering the verification code, click “Send SPT”

6. The Tax Return (SPT) has been successfully sent and the Electronic Proof of Receipt (BPE) will be sent by the DGT to the e-mail of the Taxpayer concerned.

[7] defines efficiency as the accomplishment of most extreme result with specific sources of info or the utilization of the least contributions to request to accomplish specific results. Meanwhile,[8] defines efficiency as a measure of comparing the planned use with the actual use. With the efficiency of tax reporting, time and cost are the most influencing factors in reporting. So, tax reporting efficiency is one of the ways and the ability to carry out tasks properly and appropriately by using minimum resources to achieve optimum goals. Research conducted by Febriani, [9] regarding the implementation of e-Filing on the efficiency of reporting personal income taxes at the Serang Pratama tax service office shows that there is a positive impact on the implementation of e-Filing on the efficiency of personal income tax reporting at KPP Pratama Serang.

A similar study conducted by [10] on the impact of executing the e-Documenting framework on the proficiency of revealing individual citizens' government forms at the Pratama Majalaya Expense Office shows that there is a positive and critical impact on the execution of the e-recording framework on the productivity of announcing expense

forms for citizens. Private Individual. One more review directed by [11] additionally shows that e-Charging has a positive and critical impact on citizen consistence. Then, at that point, the exploration led by [12] on the impact of executing the e-Enrollment, e-Recording, and e-Charging frameworks on citizen consistence with the comprehension of the web as a directing variable. influence Citizen Consistence. Resulting research led by [13] on the impact of executing e-Enlistment, e-Documenting, and e-Biling on citizen consistence shows that e-Recording and e-Biling have a constructive outcome while e-Enrollment has no impact on citizen consistence. One more review directed [14]on the impact of the e-Documenting data framework as a type of public arrangement in further developing citizen consistence shows that the use of the e-Recording data framework upholds and is applicable to the aftereffects of past research, however the procedure for carrying out the framework has not had the option to maximize taxpayer and personal compliance.

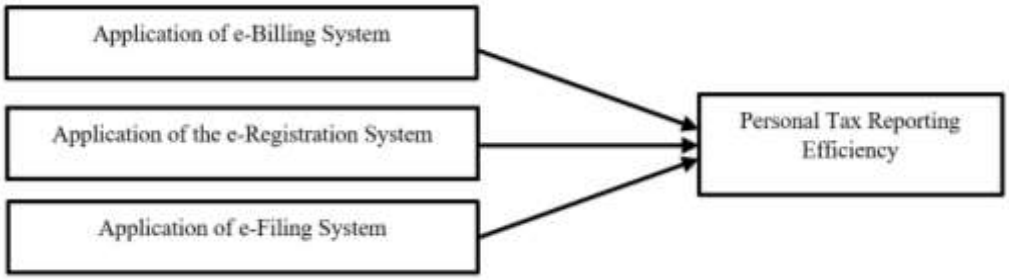

Figure 2. Conceptual Framework

In view of the writing survey and system, it tends to be suggested that the speculation that the execution of e-Enlistment influences the Proficiency of Individual Duty Announcing, the execution of e-Charging influences the Productivity of Individual Expense Revealing, and the use of e-Recording influences the Efficiency of Individual Tax Reporting.

RESEARCH OBJECTS AND METHODS

This exploration was directed using quantitative methods whose measurements were using primary data. Quantitative methods are obtained from the results of distributing questionnaires given to taxpayers who are registered at the Bandung Tegallega Tax Service Office who have used the Tax Application System. [15] defines quantitative data as one type of data as numbers or is subjective information that is scored or scored. Wellsprings of information got in this review is the wellspring of essential information got straightforwardly from the Expense Office Pratama Bandung Tegallega. The populace in this review are citizens who are enrolled at the Bandung Tegallega Pratama Assessment Office, adding up to 313,623 individuals as per the most recent information in 2020. In deciding the quantity of tests in this review, the author uses the Slovin formula [16] so that the study can be more comprehensive. easy. The Slovin formula is as follows:

$$n = \left(\frac{N}{1+N(0,1)^2}\right) = \left(\frac{313.623}{1+313.623(0,1)^2}\right) = 99,97 \text{ (rounded up to 100).}$$

Thus, the number of samples required in this study were 100 respondents.

This research uses a questionnaire as a research instrument. To develop the research instrument, the writer uses the measurement of each variable. The variables that will be used in this study are two variables, namely 3 independent variables and 1 dependent variable which will be measured using an ordinal scale of 1 to 5. Respondents are asked to rate an object in 5 point levels using a list of questions or

questionnaires with answer criteria. namely: Emphatically Concur was given a score of 5, Concur was given a score of 4, Unbiased was given a score of 3, Differ was given a score of 2, and Unequivocally Differ was given a score of 1.

Table 2

Operationalization of Variables

Variables	Variables Definition	Indicators	Scale
E-Registration (x1) [17]	e-Registration is a Taxpayer registration system and/or inauguration of a Taxable Entrepreneur, and changes in the data of a Taxpayer and/or a Taxable Entrepreneur through the internet that is directly connected online with the DJP.	Director General of Taxes Regulation	Ordinal
		DJP conducts socialization	
		Understand the benefits, objectives, and procedures	
		Service to register	
		Provides easy registration	
		Ease of registering, updating, and deleting	
		Provide effective and efficient service	
e-Biling (x2) [18]	e-Billing is a tax payment system through electronic media	Director General of Taxes Regulation	Ordinal
		DJP conducts socialization	
		Understand the benefits, objectives, and procedures	
		Tax payment process	
		Clearer and more detailed	
		Simpler	
		Saving time	
		Reduce Time	
		Speed up Payment Process	
		Bank, Post Office, and ATM	
e-Filling (x3) [19]	e-Filing is an online taxation system that is used by taxpayers in reporting real and online tax returns	Director General of Taxes Regulation	Ordinal
		DJP conducts socialization	
		Understand the benefits, objectives, and procedures	
		Reporting Taxes	
		As needed	
		Simplify tax reporting	
		Tax service facilities	
		Information generated	
		SPT data submission	
Tax Reporting Efficiency (y) ([20]	Efficiency is the input that is used optimally to produce output at the lowest possible cost	Speed Accuracy of the results achieved Storage/archive space efficiency	Ordinal

Technical Data Analysis

Descriptive Statistical Analysis

As per [21] unmistakable factual investigation is measurements used to make information examination by depicting information without meaning to make ends that apply to people in general or speculations. Unmistakable Measurable Investigation led

in this review is to work out the base worth, greatest worth, mean, and standard deviation which shows the level of variation of the respondents' answers.

Validity and Reliability Test

A questionnaire can be supposed to be legitimate assuming the inquiries on the poll can uncover something that will be assessed by the overview [22]. The legitimacy test in this review was directed to decide if the inquiries in the survey were legitimate or not, while the dependability test in this review was led to quantify a develop or variable that could be supposed to be solid or not.

Classic assumption test

Classical assumption test directed in this review are ordinariness test, multicollinearity test, heteroscedasticity test, and linearity test. The ordinariness test was led to decide if the information acquired had a typical dissemination or not. Multicollinearity test was led to decide if there was a connection between factors in the relapse. The normal outcome is that there is no connection between factors in the relapse. Heteroscedasticity test was led to decide if there was heteroscedasticity or variable disparity in the relapse model, a decent relapse model was homoscedasticity. Linearity test was conducted to determine whether there was a linear relationship on the research variables.

Regression Analysis

Multiple Linear Regression Analysis in this study was conducted to decide the direct connection between at least three free factors and the reliant variable. Multiple regression test serves to test H_1, H_2, and H_3.

Coefficient of Determination Test (R^2)

The coefficient of determination(R2) is completed to gauge how far the model's ability to explain the assortment of the dependent variable [23]. The value of the coefficient of confirmation is some place in the scope of nothing and one. Expecting the value of R2 is close to nothing, it suggests that the limit of the free factors in explaining the assortment of the reliant variable is exceptionally restricted.

Hypothesis testing

To see if there is an impact of the autonomous variable on the reliant variable, the creators utilize the examination of the F Test and T Test. The F test is done to discover how much impact the autonomous factors have together on the reliant variable while the T test is done to discover how far the free factors are separately in clarify the variety of the reliant variable.

RESULTS AND DISCUSSIONS

Descriptive Statistical Analysis

From 100 questionnaires that have been filled out by respondents, it can be interpreted that in the e-Registration variable there is a minimum answer of 21 and a maximum answer of 35 with an average of 27.4700 and a standard deviation of

3.82035. In the e-Billing variable there is a minimum answer of 24 and a maximum answer of 50 with an average of 39.7300 and a standard deviation of 4.81130. In the e-Filing variable there is a minimum answer of 27 and a maximum answer of 42 with an average of 34.4800 and a standard deviation of 4.27461. In the Tax Reporting Efficiency variable there is a minimum answer of 27 and a maximum answer of 45 with an average of 36.5100 and a standard deviation of 4.87520. Based on the results of the descriptive statistical test analysis, it can be concluded that the average respondents' answers for all variables are agree.

Validity and Reliability Test

The aftereffects of the legitimacy trial of each question on every factor show that the individual connection esteem is more noteworthy than the R table, which is 0.195. So it very well may be inferred that the inquiries on the poll can uncover the factors to be estimated by the survey. So it very well may be presumed that the inquiries on the poll can uncover the factors to be estimated by the survey, to be specific the Impact of the Execution of e-Enrollment, e-Charging and e-Documenting Frameworks on the Productivity of Individual Assessment Revealing. The consequences of the dependability test showed that the Cronbach's Alpha worth of the e-Enrollment variable was 0.858; the worth of Cronbach's Alpha e-Charging variable is 0.721; the worth of Cronbach's Alpha of the e-Documenting variable is 0.780 and the worth of Cronbach's Alpha of the Expense Detailing Productivity variable is 0.732. Every factor has a Cronbach's Alpha worth > 0.70 so it tends to be presumed that the information in this review is dependable.

Classic assumption test

Normality test

Table 3

Normality Test Results
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parametersa,b	Mean	,0000000
	Std. Deviation	3,04655919
Most Extreme Differences	Absolute	,077
	Positive	,054
	Negative	-,077
Test Statistic		,077
Asymp. Sig. (2-tailed)		,148c

Source: Primary Data (Processed by Author)

The aftereffects of the ordinariness test show the 2-followed Asymp sig worth of 0.148. This worth is more noteworthy than the importance worth of 0.05. So it tends to be reasoned that the information in this review are typically disseminated.

Multicollinearity Test

Table 4

Multicollinearity Test Results

Variables	Calculation		Criteria	Information
	Tolerance	VIF		
e-Registration	0,778	1,286	TV > 0,10 and VIF < 10	Multicollinearity does not occur
e-Filing	0,543	1,842	TV > 0,10 and VIF < 10	Multicollinearity does not occur
e-Billing	0,618	1,618	TV > 0,10 and VIF < 10	Multicollinearity does not occur

The Tolerance Value obtained by each independent variable, namely the application of e-Registration *(*X_1), e-Billing *(*X_1), and e-Filing (X_3) in the multicollinearity test is greater than 0.10. Likewise, with the Variance Inflation Factor value which is smaller than 10. It tends to be reasoned that in all autonomous factors in this review there is no multicollinearity.

Heteroscedasticities Test

Table 5

Heteroscedasticity Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-3,517E-15	3,045		,000	1,000
	e-Registration	,000	,092	,000	,000	1,000
	e-Billing	,000	,088	,000	,000	1,000
	e-Filling	,000	,093	,000	,000	1,000

Source: Primary Data (Processed by Author)

Value of Sig. (2-tailed) obtained by each independent variable, namely the application of e-Registration (X_1), e-Billing (X_1), and e-Filing (X_3) is 1,000 greater than the 0.05 criteria. So it can be concluded that in all independent variables in this study there is no heteroscedasticity.

Table 6

Linearity Test Results

Variables	F count	F table	Sig	Criteria	Information
e-Registration	2,151	1,85	0,021	0,05	Do Not Linear
e-Filing	1,073	1,85	0,228	0,05	Linear
e-Billing	1,265	1,8	0,393	0,05	Linear

Source: Primary Data (Processed by Author)

The Deviation from Linearity value of the e-Registration (X_1) variable is 0.021 and is smaller than the 0.05 criteria. So it very well may be inferred that the e-Enlistment variable (X1) doesn't have a critical straight relationship with the reliant variable. While the worth of Deviation from Linearity of e-Charging (X2) and e-Recording (X3) factors is 0.228 and 0.393. The worth is more prominent than 0.05. So it very well may be reasoned that the e-Billing (X_2) and e-Filing (X_3) variables have a significant linear relationship with the dependent variable.

Regression Analysis

Table 7

Results of Multiple Linear Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,581	3,045		0,519	0,605
	e-Registration	0,054	0,092	0,042	0,582	0,562
	e-Billing	0,545	0,088	0,538	6,212	0
	e-Filing	0,342	0,093	0,300	3,701	0

Source: Primary Data (Processed by Author)

Based on the table, it can be obtained the regression equation $Y = 1,581 + 0,054X_1 + 0,545X_2 + 0,342X_3 + Ɛ$.

Coefficient of Determination (R^2)

Coefficient of Determination (R^2) used to gauge the capacity of the free factor to clarify the difference in the reliant variable. The worth of the coefficient of affirmation is some place in the scope of nothing and one [24]. Coming up next are the aftereffects of the coefficient of assurance test for 100 respondents in this research.

Table 8

Test Results of the Coefficient of Determination (R2)
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,781a	,609	,597	3,09380

The value of the coefficient of determination (R^2) obtained is 0.609. So it can be concluded that 60.9% of the variation in Tax Reporting Efficiency (Y) can be explained by the application of e-Registration (X_1), e-Billing (X_2), and e-Filing (X_3), while the other 39.1% is influenced by other variables, outside of this research model.

Hypothesis test

Table 9

F. Test Results

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1434,119	3	478,040	49,944	,000b
	Residual	918,871	96	9,572		
	Total	2352,990	99			

Source: Primary Data (Processed by Author)

The significance value of 0.000 is less than 0.05. It can be concluded that the variables of e-Registration Application

(X_1), e-Billing (X_2) and e-Filing (X_3), together have an effect on the Individual Tax Reporting Efficiency variable (Y).

Table 10

T. Test Results Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,581	3,045		,519	,605
	e-Registration	,054	,092	,042	,582	,562
	e-Billing	,545	,088	,538	6,212	,000
	e-Filling	,342	,093	,300	3,701	,000

Source: Primary Data (Processed by Author)

The significance value obtained by the e-Registration variable (X_1) is 0.560 (>0.05) and the T Count value is smaller than T Table (1.660) which is 0.580. So it can be concluded that the e-Registration variable (X_1) has no effect on Tax Reporting Efficiency (Y). While the significance value obtained by the e-Billing variable (X_2) is 0.000 (<0.05) and the T Count value is 6.210. Likewise, the significance value obtained by the e-Filing variable (X_3) in this research is 0.000 and the T Count value is 3.700. Both have a significance value smaller than 0.05 and a T Count which is more prominent than T Table (1.660). So it tends to be inferred that the e-Billing (X_2) and e-Filing (X_3) variables affect the Efficiency of Individual Tax Reporting (Y).

CONCLUSIONS

In light of the information that has been gathered and tested, it is presumed that the execution of *e-Registration* has no effect on the Efficiency of Individual Tax Reporting. The implementation of e-Billing affects the Efficiency of Individual Tax Reporting. The implementation of *e-Filing* affects the Efficiency of Individual Tax Reporting.

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