



The modernization of tax administration system, tax knowledge, taxpayer compliance and its impact to tax revenue performance

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Abstract

Taxes play an important role in the growth of state revenue. Efforts to increase the performance of income tax revenue is through the compliance of individual taxpayers. For this reason, this study aims to examine the effect of the implementation of modernization of the tax administration system and tax knowledge on compliance of individual taxpayers and its impact to income tax revenue performance from the perspective of individual taxpayers in Bekasi City. This research is quantitative research through distributing online- questionnaires to 100 individual taxpayers in Bekasi using simple random sample technique. Data analysis was conducted using the Partial Least Square (PLS) method with Smart-PLS software. Data analysis method used are descriptive statistics and evaluation of measurement and structural models. The results show that the modernization of tax administration system, tax knowledge, and compliance of individual taxpayers had a positive effect on tax revenue performance.

Keywords: Modernization of tax administration system, tax knowledge, taxpayer compliance, tax revenue performance

Introduction

Taxes play an important role in the growth of state revenue. Tax revenue is utilized by the state to improve the people's welfare in the context of broader and more equitable national development. Based on the 2021 Annual Report of the Directorate General of Taxes, tax revenue contributes to state revenue, reached more than 70% (Direktorat Jenderal Pajak, 2021) ^[9, 10]. A country's ability to collect tax revenue can be observed from the tax ratio (DDTC News, 2017). In the period from 2017 to 2021, tax ratio in Indonesia doesn't experience good growth. Based on the 2021 Annual Report of the Directorate General of Taxes, tax ratio in Indonesia in 2021 was 9.12% and is estimated to reach 10.4% in 2022. Indonesia's tax ratio is the third lowest out of 32 countries in Asia and the Pacific. It is estimated that the tax ratio of Asian and Pacific countries has reached 21% (Wildan, 2021) ^[28].

The tax collection mechanism in Indonesia, Self-Assessment System, requires taxpayers to always comply with tax regulations. In this collection system, taxpayers are obliged to be able to carry out their tax obligations independently. The individual taxpayer compliance ratio in Indonesia has not been fully achieved. The individual taxpayer compliance ratio in 2021 only reached 86%. One of the reasons for the lack of tax compliance in Indonesia is due to a lack of knowledge in the field of taxation (Indikator Politik Indonesia, 2022) ^[13].

In an effort to provide convenience in increasing individual taxpayer compliance and optimizing tax revenue performance, the Directorate General of Taxes reforms tax administration by modernizing of tax administration system. The presence of this modernization of the tax administration system is expected to make it easier for taxpayers, especially individual taxpayers, in terms of carrying out their tax obligations (Direktorat Jenderal Pajak, 2020) ^[9, 10]. In addition, tax knowledge owned by taxpayers is needed to help the growth of tax revenue. Tax knowledge is an understanding of tax regulations, provisions, and procedures (Wardani & Rumiayun, 2017) ^[27]. Tax knowledge will

encourage the creation of tax compliance and also have a positive impact on the growth of tax revenue.

Theoretically, there are still gaps in the results of previous research. Research by Magribi & Yulianti (2022) ^[17], Sifile *et al.*, (2018) ^[24], Sentanu & Ketut (2019) ^[23], Purnamasari & Ratna (2018) ^[20] state that the modernization of tax administration system has a positive impact on individual taxpayer compliance. The results of research conducted by Pratiwi & Yeni (2021) ^[19] dan Damayanti & Amah (2018) ^[6] state that the modernization of the tax administration system has no effect on individual taxpayer compliance. Research conducted by Lestari & Uswatun (2022) ^[16], Susyanti & Noor (2019) ^[26], Al-Taffi *et al.*, (2020) ^[2] found that tax knowledge has a positive effect on individual taxpayer compliance, but the results of research by Arfah & Aditama (2020) ^[3] show that tax knowledge has a negative effect on individual taxpayer compliance. Research by Akitoby (2018) ^[1], Das-Gupta *et al.*, (2004) ^[7] explained that tax revenue increased after modernizing the tax administration system and Rahayu (2010) ^[21] added that one of the factors that can increase tax revenue is when it has adequate tax awareness and knowledge.

Bekasi city is one of the regions under the supervision of the Regional Office of the Directorate General of Taxes of West Java II. Based on data recorded at the Regional Office of the Directorate General of Taxes of West Java II, the level of taxpayer compliance in Bekasi City only reached 55%. This achievement is outside the target set by the Regional Office of the Directorate General of Taxes of West Java II. For this reason, the purpose of this study is to determine the effect of modernization of tax administration system and tax knowledge on individual taxpayer compliance and tax revenue performance.

Research Methodology

The methods used in this research are descriptive and verification methods with a quantitative approach. Descriptive and verification methods are used to test whether the modernization of the tax administration system

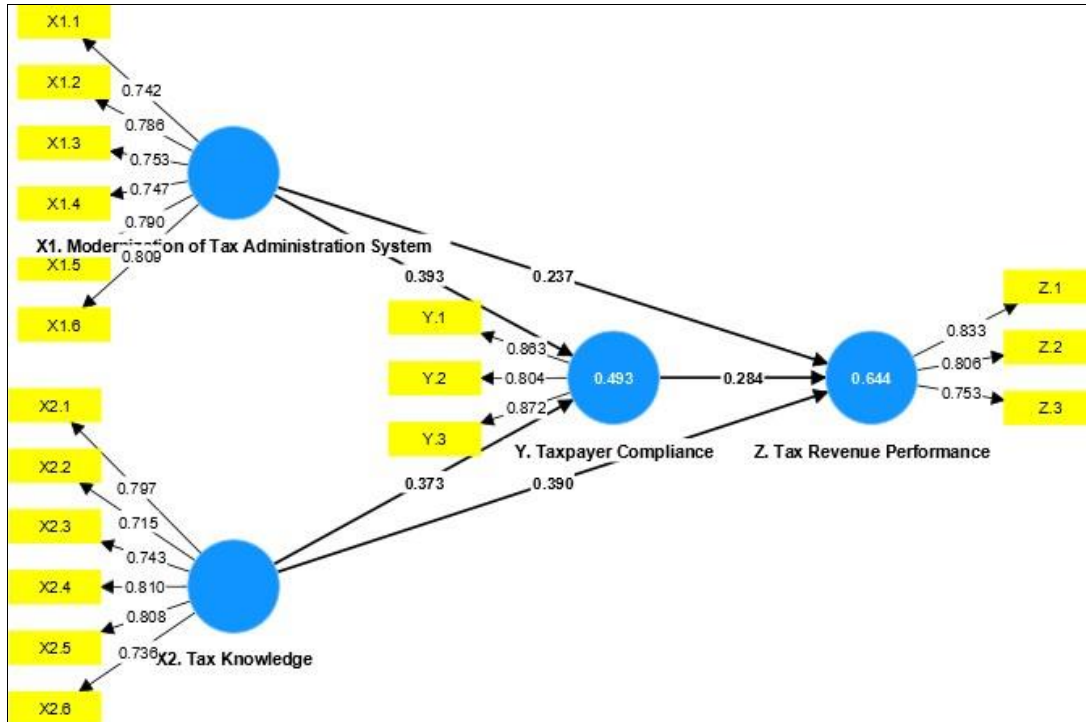
and tax knowledge has a positive effect on individual taxpayer compliance and has an impact on tax revenue performance through testing the research hypothesis. The research instrument used is a questionnaire distributed to respondents online using a Likert scale. The analysis technique used in this research is Structural Equation Modeling (SEM) with Smart-PLS software. The population in this study were individual taxpayers in the Bekasi City area with a sample size of 100 taxpayers with the sampling technique used, namely Simple Random Sampling.

Results and discussion

Results

1. Evaluation of Measurement Model

Evaluation of measurement model is defined as the correlation between the research variables with the measurement items that measure them. Evaluation of measurement model in this research is conducted by onvergent validity test, discriminant validity test, and reliability test, we show picture 1 below.



Picture 1: PLS Algorithm Result

2. Convergent Validity Test

An indicator is declared valid when the outer loadings value of each indicator item is more than 0.70 and the

AVE value of each variable is more than 0.50. The following are the results of the convergent validity test based on the outer loadings value:

Table 1: Convergent Validity Test Result - Outer Loadings

Indicator	Outer Loadings	Description
X1.1	0,742	Valid
X1.2	0,786	Valid
X1.3	0,753	Valid
X1.4	0,747	Valid
X1.5	0,790	Valid
X1.6	0,809	Valid
X2.1	0,797	Valid
X2.2	0,715	Valid
X2.3	0,743	Valid
X2.4	0,810	Valid
X2.5	0,808	Valid
X2.6	0,736	Valid
Y.1	0,863	Valid
Y.2	0,804	Valid
Y.3	0,872	Valid
Z.1	0,833	Valid
Z.2	0,806	Valid
Z.3	0,753	Valid

Based on the outer loadings value, all indicators of this research is valid because the outer loadings value of each research indicator more than 0,70. Convergent validity test

can also be viewed based on the AVE (Average Variance Extracted) value.

Table 2: Convergent Validity Test Result - Average Variance Extracted (AVE)

Variables	Average Variance Extracted (AVE)	Description
Modernization of Tax Administration System	0,595	Valid
Tax Knowledge	0,592	Valid
Individual Taxpayer Compliance	0,71	Valid
Tax Revenue Performance	0,637	Valid

Based on the convergent validity test, it can be concluded that each indicator in this study is acceptable and declared valid to explain the research variables.

3. Discriminant Validity Test

In the discriminant validity test, indicators are valid if the

fornell-larcker criterion in the form of the root value of the AVE on the research variable is higher than the correlation on other variables. The following are the results of the discriminant validity test based on the fornell-larcker criterion value:

Table 3: Discriminant Validity Test Result

Variables	Modernization of Tax Administration System	Tax Knowledge	Individual Taxpayer Compliance	Tax Revenue Performance
Modernization of Tax Administration System	0,772			
Tax Knowledge	0,679	0,769		
Individual Taxpayer Compliance	0,647	0,640	0,847	
Tax Revenue Performance	0,686	0,733	0,687	0,798

Based on the Fornell-Larcker criterion value, the root AVE value of each variable is higher than correlation on other variables. For example, the root AVE value of the tax administration system modernization variable of 0.772 is higher than value of the tax knowledge variable, individual taxpayer compliance, and tax revenue performance. and so on.

4. Reliability Test

The reliability test in this research is measured by using two criteria, which are composite reliability and Cronbach Alpha. The research instrument is reliable if the composite reliability and Cronbach Alpha values are above 0.70.

Table 4: Reliability Test Result

Variables	Cronbach's Alpha	Composite Reliability	Description
Modernization of Tax Administration System	0,864	0,867	Reliabel
Tax Knowledge	0,862	0,886	Reliabel
Individual Taxpayer Compliance	0,803	0,815	Reliabel
Tax Revenue Performance	0,714	0,715	Reliabel

Based on the composite reliability and Cronbach Alpha values, the research instrument is reliable because the composite reliability and Cronbach Alpha values of more than 0.70.

5. Evaluation of Structural Model

Evaluation of structural model is defined as the linkage of the influence between research variables or research

hypothesis are built. Structural model evaluation in this research is conducted by Collinearity test, Hypothesis testing with the Bootstrapping procedure, R-Square, Effect size F-square, Predictive Relevance, and Goodness of fit and model fit tests.

The collinearity test is carried out based on the VIF (Variance Inflation Factor) value. VIF value <5 states that there are no multicollinearity symptoms. The following are the results of the Collinearity test in this study:

Table 5: Collinearity Test Result

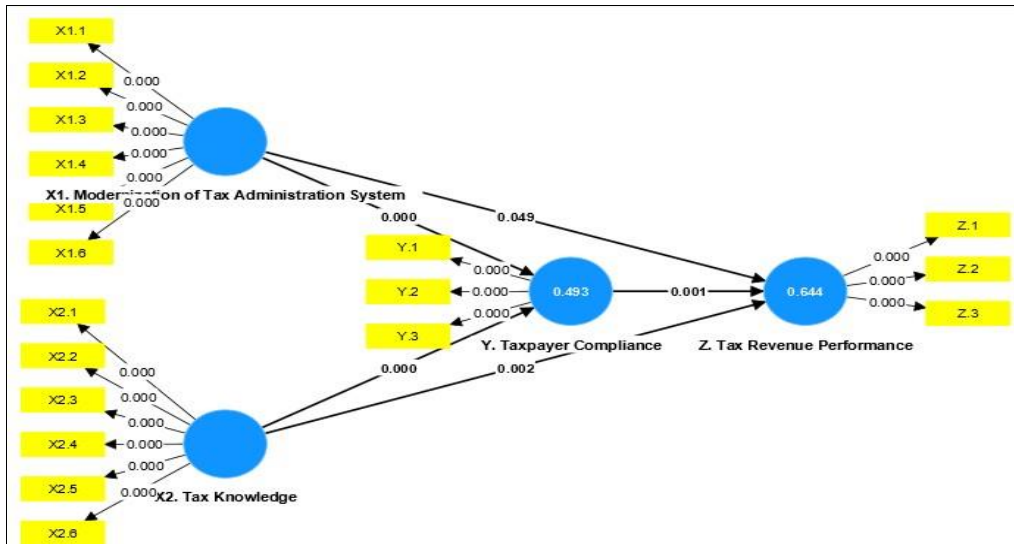
Indicator	Variance Inflation Factor (VIF)	Description
X1.1	1,694	no symptoms of multicollinearity
X1.2	2,873	no symptoms of multicollinearity
X1.3	2,660	no symptoms of multicollinearity
X1.4	1,910	no symptoms of multicollinearity
X1.5	2,319	no symptoms of multicollinearity
X1.6	2,326	no symptoms of multicollinearity
X2.1	2,484	no symptoms of multicollinearity
X2.2	1,621	no symptoms of multicollinearity
X2.3	1,605	no symptoms of multicollinearity
X2.4	2,236	no symptoms of multicollinearity
X2.5	2,484	no symptoms of multicollinearity
X2.6	1,682	no symptoms of multicollinearity
Y.1	1,739	no symptoms of multicollinearity
Y.2	1,614	no symptoms of multicollinearity

Y.3	2,049	no symptoms of multicollinearity
Z.1	1,667	no symptoms of multicollinearity
Z.2	1,452	no symptoms of multicollinearity
Z.3	1,305	no symptoms of multicollinearity

Based on the VIF value, the variables in this research does not experience symptoms of multicollinearity because the value of each indicator of the research variable had a VIF value <5.

6. Hypothesis Testing

Hypothesis test in this research was carried out using the bootstrapping procedure. The following are the results of hypothesis test in this research:



Picture 2: Hypothesis Test Result – Bootstrapping

Direct Effect

Direct effect analysis is used to test hypothesis related to the direct effect of an independent variable on the dependent

variable. The value of direct influence can be reflected in the Path Coefficient.

Table 6: Hypothesis Test Result - Direct Effect

Variable	Original Sample	P value	Description
Modernization of Tax Administration System on Individual Taxpayer Compliance	0,393	0,000	Significant
Tax Knowledge on Individual Taxpayer Compliance	0,373	0,000	Significant
Modernization of Tax Administration System on Tax Revenue Performance	0,237	0,049	Significant
Tax Knowledge on Tax Revenue Performance	0,390	0,002	Significant
Individual Taxpayer Compliance on Tax Revenue Performance	0,284	0,001	Significant

Indirect Effect

Indirect effect analysis is used to test hypothesis related to indirect effect of an independent variable on the dependent

variable mediated by an intervening variable. The value of indirect effect can be reflected in the Specific Indirect Effects.

Table 7: Hypothesis Test Result - Indirect Effect

Variable	Original Sample	P value	Description
Modernization of Tax Administration System on Individual Taxpayer Compliance and Tax Revenue Performance	0,106	0,013	Significant
Tax Knowledge on Individual Taxpayer Compliance and Tax Revenue Performance	0,112	0,014	Significant

The following are the results of hypothesis test in this research both with direct and indirect effect through intervening variables:

Direct Effect

1. Modernization of tax administration system has a positive and significant effect on individual taxpayer compliance.
2. Tax knowledge has a positive and significant effect on individual taxpayer compliance.
3. Modernization of tax administration system has a positive and significant effect on tax revenue performance.

4. Tax knowledge has a positive and significant effect on tax revenue performance.
5. Individual taxpayer compliance has a positive and significant effect on tax revenue performance.

Indirect Effect

1. Modernization of tax administration system through individual taxpayer compliance has a positive and significant effect on tax revenue performance.
2. Tax knowledge through individual taxpayer compliance has a positive and significant effect on tax revenue performance.

Thus, it can be concluded that individual taxpayer compliance successfully mediates the modernization of tax administration system and tax knowledge on tax revenue performance with the effect criteria, namely Complementary mediation. Hair *et al.*, (2021) defines Complementary mediation is the direct effect and indirect effect are all significant and have an effect in the same direction

R-Square

R-Square test is to measure how much effect the dependent variable can be explained by the independent variable. The following are the results of the R-Square test in this research:

Table 8: R-Square Test Result

Variable	R-Square
Individual Taxpayer Compliance	0,493
Tax Revenue Performance	0,644

Table 9: F-Square Test Result

Variable	Individual Taxpayer Compliance	Tax Revenue Performance
Modernization of Tax Administration System	0,165	0,073
Tax Knowledge	0,148	0,201
Individual Taxpayer Compliance		0,115

Based on the results of F-Square test, F-Square value for modernization of tax administration system variable (X1) on the Individual Taxpayer Compliance variable (Y) is 0.165 with large effect criteria and on the tax revenue performance variable (Z) is 0.073 with moderate effect criteria. F-Square value for tax knowledge variable (X2) on the Individual Taxpayer Compliance variable (Y) is 0.148 with moderate effect criteria and on tax revenue performance variable (Z) is 0201 with moderate effect criteria. F-Square value for

Based on the result of the R-Square value for individual taxpayer compliance variable is 0,493. It can be concluded that the individual taxpayer compliance variable in the research of 0.493 or 49.3% is influenced by modernization of tax administration system and taxation knowledge with the effect criteria is moderate. R- Square value for the tax revenue performance variable is 0.644. It can be concluded that the tax revenue performance variable in this research of 0.644 or 64.4% is influenced by modernization of tax administration system, tax knowledge, and individual taxpayer compliance with the criteria is strong.

F-Square

The F-Square test was conducted to determine the amount of influence of variables at the structural level. The following are the results of the F-Square test in this research:

individual taxpayer compliance variable (Y) on the tax revenue performance variable (Z) is 0.115 with moderate effect criteria.

Predictive Relevance Test

Predictive relevance test aims to evaluate the accuracy of the PLS model prediction and shows how well the model can predict the observation value. The following are the results of the Predictive Relevance test in this research.

Table 10: Predictive Relevance Test Result

Variable	Q-Square	Description
Individual Taxpayer Compliance	0,449	High PLS model accuracy
Tax Revenue Performance	0,576	High PLS model accuracy

Based on the Q-Square test results, Q-Square value for Individual Taxpayer Compliance variable (Y) is 0.449. This shows that the level of accuracy of the PLS model of modernization of the tax administration system and tax knowledge on individual taxpayer compliance has a high level of accuracy. The Q-Square value for the tax revenue performance variable (Z) is 0.576. This shows that the accuracy level of the PLS model of modernization of tax administration system, tax knowledge, and individual taxpayer compliance on tax revenue performance has a high level of accuracy. Thus, it can be concluded that the PLS model in this study has a high accuracy value in predicting the observation value.

Goodness and Fit Test

Goodness and fit test of the model is carried out to evaluate the extent to which the research model built is suitable or in accordance with the criteria. In this research, goodness and fit test of the model is considered based on the SRMR or Standardized Root-Mean Square Residual value.

Table 11: Goodness and Fit Test Result

Model Fit	Value	Description
SRMR	0,099	Model fit

Based on the results of the goodness and fit test, SRMR value is 0.099. Thus, it can be concluded that the research model in this research is fit.

Discussion

The Influence of Modernization of Tax Administration System on Individual Taxpayer Compliance
Based on hypothesis test, modernization of tax administration system has a positive effect on individual taxpayer compliance is 0.393 or 39.3% with a significance value of 0.000 (significant). The resulting of F- Square value is 0.165, it shows the criteria for the influence given by modernization of tax administration system on individual taxpayer compliance is large effect criteria. The individual taxpayer compliance in this research is influenced by modernization of tax administration system is 39.3%, while the remaining 60.7% is influenced by other variables not examined in this research.
The results of this study are in line with the theory of Technology Acceptance Model (TAM). This theory explains that the presence of information technology provides benefits and convenience for its users. In this study, it is proven that the presence of a modernized tax administration system can provide benefits and convenience

for taxpayers in carrying out their tax obligations, starting from calculating, paying, to reporting their taxes. The results of this study are in accordance with the research of Magribi & Yulianti (2022) ^[17], Sifile *et al.*, (2018) ^[24], Sentanu & Ketut (2019) ^[23] which state that the modernization of tax administration system has a positive effect on individual taxpayer compliance. With the modernization of tax administration system, it is very helpful for taxpayers in carrying out their tax obligations, including e-filing and e-billing which can be accessed online anytime and anywhere and are able to conduct 24-hour transactions. In this research, it can be concluded that the majority of taxpayers in Bekasi City have utilized the online tax administration system properly and benefited from the modernization of the tax administration system.

The influence of tax knowledge on individual taxpayer compliance

Based on hypothesis test, tax knowledge variable has a positive effect on individual taxpayer compliance, which is 0.373 or 37.3% with a significance value of 0.000 (significant). The resulting F-Square value of 0.148 shows the criteria for the influence given by the tax knowledge variable on individual taxpayer compliance is included in the criteria for moderate effect. The results of this research indicate a positive influence between taxation knowledge on individual taxpayer compliance. The individual taxpayer compliance variable in this research is influenced by the tax knowledge variable by 37.3% while the remaining 62.7% is influenced by other variables not examined in this study.

The results of this research are in line with the research of Lestari & Uswatun (2022) ^[16], Susyanti & Noor (2019) ^[26], and Al-Ttaffi *et al.*, (2020) ^[2] which states that tax knowledge has a positive effect on compliance of individual taxpayers. Tax knowledge possessed by each taxpayer can be a provision in fulfilling their tax obligations. Tax knowledge includes insight into the general provisions and procedures for taxation and the basics of taxation including the rights and obligations of taxpayers, making it easier for taxpayers to know and understand the application of tax regulations. Taxpayers who have good tax knowledge will always take actions in accordance with what is recommended and avoid any fraudulent or unlawful acts. The greater the tax knowledge, the more aware and compliant the taxpayer will be. By having good tax knowledge, it will support an increase in tax compliance. In this study, it can be concluded that the majority of taxpayers in Bekasi city have a good understanding of taxation aspects.

The influence of modernization of tax administration system on tax revenue performance

Modernization of tax administration system has a positive effect on tax revenue performance, which is 0.237 or 23.7% with a significance value of 0.049 (significant). The resulting F-Square value is 0.073 which shows the criteria for the influence given by the modernization of tax administration system on tax revenue performance is included in the criteria for moderate effect. Tax revenue performance in this research is influenced by the modernization of tax administration system by 23.7%, while the remaining 76.3% is influenced by other variables not examined in this research.

The results of this research are in line with research of Akitoby (2018) ^[1] which states that the modernization of the tax administration system has a positive effect on tax revenue. The results of Akitoby (2018) ^[1] research reveal that after the government modernized the tax system, tax revenue in Georgia increased. Modernization of tax administration system as a form of tax reform simplifies the structure, system, and procedures of taxation. The government made tax payments easier by launching an e-taxation to increase efficiency and reduce opportunities for corruption.

The influence of tax knowledge on tax revenue performance

Tax knowledge has a positive effect on tax revenue performance, which is 0.390 or 39% with a significance value of 0.002 (significant). The resulting F-Square value is 0.201 which shows the criteria for the influence given by the tax knowledge variable on the performance of tax revenue is included in the criteria for moderate effect. Tax revenue performance variable in this research is influenced by the tax knowledge variable by 39% while the remaining 61% is influenced by other variables not examined in this research.

The results of this research indicate that taxpayers with adequate tax knowledge will understand the important reasons for paying taxes and will comply with tax regulations. This is due to the positive impact on tax revenue. Rahayu (2010) ^[21] explains that one of the efforts to increase tax revenue can be achieved by obtaining good tax awareness and knowledge. By having adequate tax knowledge, it indicates that taxpayers can fully understand and carry out their rights and obligations in the field of taxation, so as to increase tax revenue.

The Influence of Individual Taxpayer Compliance on Tax Revenue Performance

The individual taxpayer compliance has a positive effect on tax revenue performance, which is 0.284 or 28.4% with a significance value of 0.001 (significant). The resulting F-Square value is 0.115 which shows the criteria for the influence given by the individual taxpayer compliance variable on the performance of income tax revenue is included in the criteria for moderate effect. Tax revenue performance in this research is influenced by the individual taxpayer compliance variable by 28.4%, while the remaining 71.6% is influenced by other variables not examined in this study.

The results of this research are in line with the research of Riyadi *et al.*, (2021) ^[22] and Kastolani & Didik (2017) ^[15] which state that individual taxpayer compliance has a positive effect on tax revenue. When they have an obedient attitude towards tax provisions, these taxpayers will tend to act according to the law and not commit tax evasion. Thus, tax revenue can increase if taxpayer compliance in carrying out their tax obligations is high or increasing.

The influence of modernization of tax administration system through individual taxpayer compliance on tax revenue performance

The variable modernization of the tax administration system through individual taxpayer compliance has a positive effect on the performance of income tax revenue, which is 0.106 or 10.6% with a significance value of 0.013 (significant). When modernization of tax administration system can be utilized properly by taxpayers,

taxpayer compliance and tax revenue performance increases. Through hypothesis test of indirect effects, individual taxpayer compliance variable is a type of intervening variable that has complementary mediation criteria, both direct and indirect effects produced is significant.

The results of this research are in line with the results of the research of Das-Gupta *et al.*, (2004) ^[7]. Research by Das-Gupta *et al.*, (2004) ^[7] shows the results that modernizing the tax administration system can increase tax revenue in India by increasing tax compliance. Research by Magribi & Yulianti (2022) ^[17] shows that a modernization of tax administration system has a positive effect on tax compliance and can increase tax revenue. This relationship can be explained by the fact that the modernization of the tax administration system greatly assists taxpayers in fulfilling tax obligations, such as e-registration services to register themselves as taxpayers, e-billing services to pay taxes, and e-filing services to report taxes. When tax compliance increases, tax revenue will also increase.

The influence of tax knowledge through individual taxpayer compliance on tax revenue performance

The tax knowledge variable through individual taxpayer compliance has a positive effect on the performance of income tax revenue, which is 0.112 or 11.2% with a significance value of 0.014 (significant). When taxpayers have good tax knowledge, the taxpayer compliance can be improved and tax revenue performance can be increased. Through hypothesis testing of this indirect effect, the taxpayer compliance variable is a type of intervening variable that has complementary mediation criteria, namely both direct and indirect effects, the effect between the variables produced is significant.

The results of this research are in line with the results of research by Lestari & Uswatun (2022) ^[16] which suggests that having good tax knowledge is one of the important factors in increasing taxpayer compliance. Mawejje & Rachel (2019) ^[18] revealed that one of the factors that hinder the ability to collect tax revenue is the low level of education and lack of understanding of taxes. Good tax knowledge will increase tax compliance and aims to help the state in collecting tax revenue.

Conclusion

Based on the results and discussion of the research previously described, the following are the conclusions in this research:

1. Modernization of tax administration system has a positive effect on individual taxpayer compliance, which is 39.3% with the criteria for the influence given included in the large effect category. The presence of a modernized tax administration system is very helpful and beneficial for taxpayers in carrying out their tax obligations.
2. Tax knowledge has a positive effect on individual taxpayer compliance, which is 37.3% with the criteria for the influence given included in the moderate effect category. By having good tax knowledge, taxpayers become obedient in paying and reporting their taxes.
3. Modernization of tax administration system has a positive effect on tax revenue performance, which is 23.7% with the criteria for the influence given included in the moderate effect category.

4. Tax knowledge has a positive effect on the tax revenue performance, which is 39% with the criteria for the influence given included in the moderate effect category.
5. Individual taxpayer compliance has a positive effect on the performance of tax revenue, which is 28.4% with the influence criteria given including the criteria for moderate effect. When taxpayer compliance increases, the performance of tax revenue will also increase.
6. Modernization of tax administration system through individual taxpayer compliance has a positive effect on tax revenue performance, namely 10.6%. Individual taxpayer compliance successfully mediates the variable modernization of tax administration system on tax revenue performance.
7. Tax knowledge through individual taxpayer compliance has a positive effect on tax revenue performance, amounting to 11.2%. Taxpayer compliance successfully mediates tax knowledge variables on tax revenue performance.

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