THE EFFECT OF THE IMPLEMENTATION OF E-FILING, TAX SOCIALIZATION AND TAX SANCTIONS, ON THE COMPLIANCE OF INDIVIDUAL TAXPAYER TAX RETURN REPORTING

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ABSTRACT

This research aims to determine the effect of implementing E-Filing, tax socialization and tax sanctions on Individual Taxpayer SPT Reporting Compliance. The research method used is a quantitative method. The sample in the study was 98 respondents. The data collection technique uses a questionnaire. The analysis technique used is validity testing, reliability testing, and regression analysis. The research results show that all variables of E-Filing Implementation, Tax Socialization, Tax Sanctions have a significant positive effect on Taxpayer SPT Reporting Compliance. This shows that the variability of the dependent variable can be explained by the independent variable by 48.2%, the remaining 51.8% by other variables. Attribution theory explains that individual behavior, such as tax compliance, is influenced by how they act with certain causes, both originating from internal factors (personal motivation, responsibility) and external (social pressure, systems, or legal consequences).

Keywords: implementation of E-Filing, tax socialization, tax sanctions and Individual Taxpayer SPT Reporting Compliance

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh penerapan E-Filing, sosialisasi perpajakan dan sanksi perpajakan terhadap Kepatuhan Pelaporan SPT Wajib Pajak Orang Pribadi. Metode penelitian yang digunakan adalah metode kuantitatif. Sampel dalam penelitian sebanyak 98 responden. Teknik pengumpulan data menggunakan kuesioner. Teknik analisis yang digunakan adalah uji validitas, uji reliabilitas, dan analisis regresi. Hasil penelitian menunjukkan bahwa seluruh variabel Penerapan E-Filing, Sosialisasi Perpajakan, Sanksi Perpajakan berpengaruh positif signifikan terhadap Kepatuhan Pelaporan SPT Wajib Pajak. Hal ini menunjukkan bahwa variabilitas variabel dependen dapat dijelaskan oleh variabel independen sebesar 48,2%, sisanya 51,8% dijelaskan oleh variabel lain. Teori atribusi menjelaskan bahwa perilaku individu seperti kepatuhan pajak dipengaruhi oleh bagaimana mereka bertindak dengan sebab-sebab tertentu, baik yang berasal dari faktor internal (motivasi pribadi, tanggung jawab) maupun eksternal (tekanan sosial, sistem, atau akibat hukum).

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Kata Kunci: penerapan E-Filing, sosialisasi perpajakan, sanksi perpajakan dan Kepatuhan Pelaporan SPT Wajib Pajak Orang Pribadi

1.   INTRODUCTION

One of the efforts to realize the independence of a nation and state in financing development is by exploring domestic resources in the form of taxes. Taxes are the largest source of state revenue, so the application of taxes has a great influence on state revenue. Taxes have become the main element in supporting the sustainability of the country, such as to support economic activities, move the wheels of government, and provide public facilities**.** (Sari & Nyimas Wardatul Afiqoh, 2023)

According to Law No. 7 of 2021 concerning the third amendment to Law No. 6 of 1983 concerning general provisions and tax procedures, it is stated that taxation is a mandatory contribution for citizens owed by individuals or entities that are coercive based on the law, by not getting direct rewards and being used for state purposes for the greatest prosperity of the people

Table 1.1

Data on the Annual Tax Return Reporting Rate in 2019-2023

Year	Number of Registered Taxpayers	Number of Taxpayers Reporting Annual Tax Returns	Number of Taxpayers Who Do Not File Annual Tax Returns	Percentage of Taxpayers Reporting Tax Returns
2019	18.33 Million	13.39 Million	4.94 Million	73.06%
2020	19 Million	15 Million	4 Million	78%
2021	19 Million	15.9 Million	3.1 Million	84.07%
2022	19 Million	15.8 Million	3.2 Million	83,2%
2023	19,4	17.1 Million	2.3 Million	88%

Source : databoks.katadata.co.id

The Director General of Taxes (DGT) noted that the compliance ratio of taxpayers in reporting Annual Tax Returns reached 88% in 2023 with 17.1 million tax returns reported out of 19.4 million. If you look at the past five years, the compliance ratio for reporting tax returns for individual taxpayers in 2019, the tax ratio is 73.06%, who reported taxes only 13.39 million people out of a total of 18.33 million registered taxpayers. In 2020, the compliance ratio increased again to 78% of people who reported their Annual Tax Returns at 15 million out of 19 million taxpayers. In 2021, the tax compliance ratio increased again to 84.07% which reported 15.9 million individual taxpayer tax returns out of a total of 19 million registered taxpayers. Then in 2022, the taxpayer compliance ratio dropped to 83.2%, the number of taxpayers who reported tax returns was 15.8 million taxpayers from 19.4 million registered. A year later, the compliance ratio for individual taxpayer tax return reporting dropped again to 83.2%. Income tax is the most important sector and tax contribution to the State Budget. The higher the expected state revenue target

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from the tax sector, the increase in revenue from the tax sector as one of the sources of financing that is still possible and widely open, is based on the amount of tax financing expected from year to year (Manubulu & Rupis, 2020).

In Indonesia, the tax system adheres to *self-assessment* , which is to give taxpayers the trust to calculate, calculate, deposit, and report the amount of tax payable, take into account the amount of tax that has been deducted by other parties, pay the tax that must be paid and report to the tax office in accordance with the provisions that have been stipulated in the applicable regulations (Director General of Taxes, 2019). Annual tax return notification is carried out online in real-time through the website of the Director General of Taxes pajak.go.id/e-filing or the provision of application services or Application Service Provider (ASP). Based on the Decree of the Director General of Taxes Number: KEP-88/PJ/2004 dated May 14, 2004 and KEP-05PJ/2005 dated January 12, 2005 concerning the procedure for submitting notification letters electronically (e-filling) through application service providers (ASP).

One of the main challenges faced by the tax authorities is changing people's tax reporting habits, this is because people still choose to report their tax returns manually by visiting the tax office to report their taxes. The problems that often occur in providing e-filing services to taxpayers, can be seen from the situation that seems difficult to access, resulting in inconvenience for taxpayers in using and utilizing e-filing services in reporting annual tax returns. Filling out tax returns is easy to do using e-filing because taxpayers only need to fill in or choose existing features according to the tax return format.(Alief Rahmawati et al., 2022) .

The tax problem that causes many non-compliance in tax reporting is due to a lack of public understanding, so the Director General of Taxes needs to conduct counseling. Tax socialization means an effort made to provide information about taxation that aims to make a person or group understand taxation so that taxpayer compliance increases. (Sudrajat & Parulian Ompusunggu, 2015). Other factors also affect tax return reporting compliance, namely tax sanctions, The provision of tax sanctions against tax violators will provide a deterrent effect to taxpayers who violate them. The creation of tax sanctions aims to increase taxpayer compliance, because in general, the provision of sanctions will harm the violators. Tax sanctions are a punishment given to someone who violates the regulations that have been set. This policy is effectively implemented to increase taxpayer compliance (Syahputra Siregar & Fadhlina Putri, 2022). Based on the background description that has been submitted, the objectives of the researcher to be achieved are to (1) test the effect of the implementation of E-filing on compliance in reporting Individual Taxpayer Tax Returns; (2) to test the effect of tax socialization on compliance in reporting Individual Taxpayer Tax Returns; (3) to test the effect of tax sanctions on compliance in reporting individual taxpayers' tax returns; (4) to test the effect of the implementation of E-filing, tax socialization and tax sanctions on the Compliance of Individual Taxpayer Tax Return Reporting.

2.   LITERATURE REVIEW

Attribution Theory
The Attribution Theory explains the attitude of taxpayers towards tax regulations. The attribution theory was first proposed by Heider (1958) and Kelley (1967, 1972), and Weiner (1974)**.** There are two sources of attribution regarding how taxpayer attitudes are formed, namely internal attribution and external attribution. Attribution theory assures that an event or behavior can occur due to a combination of internal and external

factors.(Rahmawati & Yulianto, 2018) Internal factors are usually caused by natural personality or psychological elements, while external factors are more directed towards behaviors that are influenced by the situation in which the person lives (Sulistianingtyas et al., 2018)

The relevance of attribution theory to this study is that a person determines whether a person behaves obediently or non-compliantly in fulfilling their obligations regarding taxes is influenced by internal and external factors.

Tax

Definition of tax according to Law No. 7 of 2021 concerning the third amendment to Law N0 6 of 1983 concerning general provisions and tax procedures. Taxes are taxpayers' contributions to the state that are owed by individuals or entities that are coercive based on the Law by not getting direct reciprocity and are used for state purposes for the greatest possible prosperity of the people. According to Mardiamon (2018), there are two functions in taxation, namely (1) Revenue function (budgetair), namely taxes as one of the sources of funds for the government with the aim of financing state expenditures. Taxes make the largest contribution in terms of state revenue, therefore taxes are one of the sources of government revenue to finance routine expenditures and utility expenditures; (2) The regulatory function (regularend), namely taxes as a tool to regulate growth in the economic and social sectors in carrying out government policies in the economic and social fields.

E-Filing

E-filing is a system for sending tax documents to the Income Tax Department via the Internet or direct connection, without the need to submit documents in paper form. The notice of the extension of the annual tax return can be accessed through the DGT website and ASP (*http;//www.pajak.go.id/)*. The E-filing system is an administrative system used in submitting tax returns electronically. This system is one of the innovations carried out by the Director General of Taxes so that taxpayers can report their tax returns faster and at any time (Yoga & Dewi, 2022). There are several indicators for the variables of e-filing implementation according to the research (Prasetyo & Idayati, 2020) (1) Submission of tax returns can be done quickly, safely and at any time; (2) Calculations can be done quickly and accurately because they are computerized; (3) Filling out tax returns is easier; (3) no hassle because complementary documents do not need to be sent back to the KPP; (4) It is more environmentally friendly because it minimizes the use of paper.

Tax Socialization

Tax socialization is an effort by the Director General of Taxes to provide knowledge to the public, especially for taxpayers to know everything about taxation, both in terms of regulations and tax procedures with the appropriate methods. To achieve the objectives of tax socialization activities, they are divided into three, namely socialization activities for prospective taxpayers, socialization activities for new taxpayers, and socialization activities for registered taxpayers. The importance of holding socialization related to the implementation of the online tax system in payment and tax reporting that is currently applicable is one of the ways that needs to be done by the Director General of Taxes to provide information and guidance to taxpayers about everything related to taxation (Kusumayanthi, 2019). The indicators of tax socialization are; (1) Counseling from tax officers using mass media or electronic media regarding counseling on tax regulations to taxpayers; (2) Discuss directly with taxpayers and community leaders; (3) Direct information from officers; (4) Installation of banners.

Tax sanctions

Tax Sanctions are an action that will be given to violators who do not fulfill their tax obligations and rights. The indicators of tax sanctions according to (May & Firmansyah, 2022) (1) Sanctions aim to improve taxpayer discipline; (2) Sanctions based on the size of the implementation violation.; (3) Sanctions must be based on applicable provisions and regulations.

Tax Compliance

According to Rahayu (2020), tax compliance is the obedience of taxpayers in fulfilling their taxes in accordance with applicable tax provisions. The indicators of taxpayer compliance according to (Ivana &4, 2023) namely (1) Conveying the correct calculation of the tax payable; (2) Timely in reporting tax returns; (3) Have no tax arrears for all types of taxes; (4) Pay the tax owed on time.

Framework of Thought

Based on several existing theories and based on the formulation of the problem that has been explained in the previous preliminary discussion, the framework of this research is as follows:
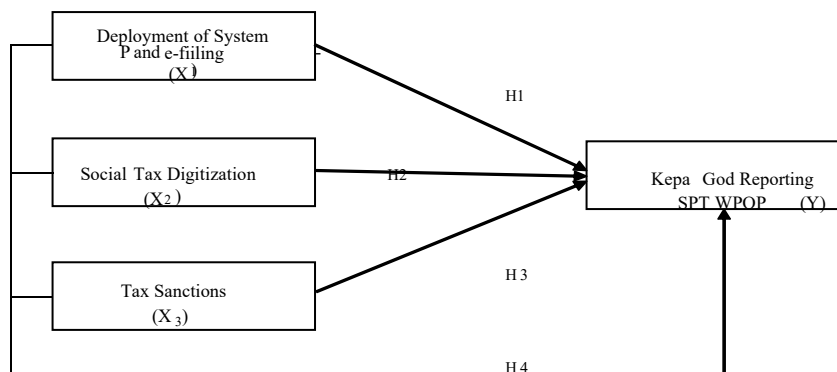

Figure 2.1 Thought Framework

Research hypothesis

Hypotheses in this study:

1. The implementation of the E-filing system has an effect on the compliance of individual taxpayer tax return reporting.

2. The implementation of tax socialization does not have a significant effect on the compliance of individual taxpayers' tax return reporting

3. The implementation of tax sanctions has a positive and significant effect on the compliance of Individual Taxpayer Tax Return reporting.

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4. The implementation of E-filing, tax socialization, and tax sanctions have a positive and significant effect on the compliance of individual taxpayers with tax return reporting.

3. RESEARCH METHODS

The data used in this study is primary data obtained directly by distributing questionnaires in the form of google forms containing questions that must be filled in by respondents. The data analysis technique used by the researcher is a quantitative analysis technique. In this study, the validity level was calculated using *the* Statistical Package for Social Science (SPSS) for window version 26 *program software*, so that the value of the questionnaire on each independent variable could be known.

4. DATA ANALYSIS AND DISCUSSION

Validity Test

Validity tests are used to find out whether the questionnaire is said to be valid or not. In this validity test, the researcher uses SPSS version 26 with the following criteria. (a) If the value of the calculation is > table, the statement item is said to be valid. (b) If the value of the calculation is < table, then the statement item is said to be invalid. The following are the results of the calculation of the validity test of each variable used by the researcher in this study, namely the variables of E-Filing Implementation, Tax Socialization and WPOP Tax Return Reporting Compliance with the following details.

No		Validity Test of 98 Respondents			
1	Implementation of E-filing (X1)	Question	r calculate	r table	Information
		Question 1	0,804	0,1986	Valid
		Question 2	0,829	0,1986	Valid
		Match 3	0,836	0,1986	Valid
		Question 4	0,790	0,1986	Valid
		Question 5	0,885	0,1986	Valid
		Question 6	0,731	0,1986	Valid
		Question 7	0,808	0,1986	Valid
2	Tax socialization (X2)	Question 1	0,607	0,1986	Valid
		Question 2	0,589	0,1986	Valid
		Question 3	0,794	0,1986	Valid
		Question 4	0,726	0,1986	Valid
		Question 5	0,413	0,1986	Valid
		Question 6	0,733	0,1986	Valid
		Question 7	0,653	0,1986	Valid
		Question 8	0,753	0,1986	Valid
		Question 9	0,567	0,1986	Valid
		Question10	0,813	0,1986	Valid
3	Tax Sanctions (X3)	Question 1	0,790	0,1986	Valid
		Question 2	0,898	0,1986	Valid
		Question 3	0,886	0,1986	Valid
		Question 4	0,847	0,1986	Valid
		Question 5	0,828	0,1986	Valid
		Question 6	0,834	0,1986	Valid
		Question 7	0,841	0,1986	Valid
4	Tax Return (Y) reporting compliance	Question 1	0,828	0,1986	Valid
		Question 2	0,727	0,1986	Valid
		Question 3	0,740	0,1986	Valid
		Question 4	0,811	0,1986	Valid
		Question 5	0,833	0,1986	Valid
		Question 6	0,825	0,1986	Valid
		Question 7	0,735	0,1986	Valid

Based on the table, it shows that the validity test results of all indicators of the free variable and the bound variable show valid results because the value of r calculated> from the r table.

Reliability Test

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According to Sugiyono (2017:460), reliability is a measurement that shows the stability and consistency of a variable that measures a concept to access from a measurement. A research variable is said to be reliable if it meets the following criteria:

Table 4.13
Reliability Test Results

No	Variable	Cronbach Alpha	Cronbach Alpha Standard	Results
1	Implementation of E-Filing (x_1)	0,914	0,60	Highly Reliable
2	Tax Socialization (X_2)	0,853	0,60	Highly Reliable
3	Tax Sanctions (X3)	0,932	0,60	Highly Reliable
4	WPOP Tax Return Reporting Compliance (Y)	0,893	0,60	Highly Reliable

Source: data processing, 2024

Based on table 4.13, it can be seen that each variable of E-Filing Implementation, Tax Socialization, Tax Sanctions and WPOP Tax Return Reporting Compliance, has a *Cronbach Alpha* value of > 0.60. Thus, the results of the reliability test on all variables are very reliable.

Classical Assumption Test
Normality Test

The normality test was carried out to find out whether the data population was normally distributed or not, the normality test for each variable was carried out by looking at the data distribution points.

Table 4.13
One-Sample Kolmogorov-Smirnov Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		98
Normal Parametersa,b	Mean	.0000000
	Std. Deviation	2.23498479
Most Extreme Differences	Absolute	.076
	Positive	.048
	Negative	-.076
Test Statistic		.076

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Asymp. Sig. (2-tailed)	.197c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Source: SPSS 26 data processing

From the table above, it can be said that the significant value (2-tailed) is 0.197. Because it is said to be significant if it is more than 0.050 (0.197 > 0.050), it means that the data is normally distributed.
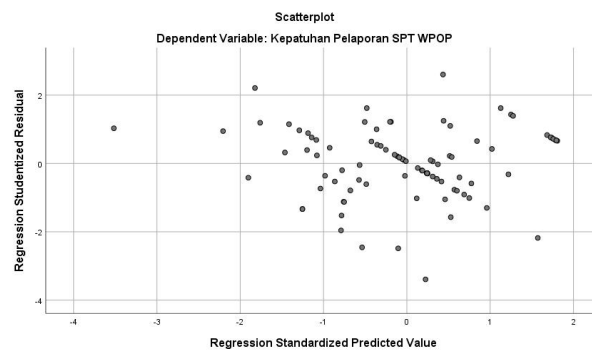
Heteroskesdasticity Test

Figure 4.3

Scatter Plot Graph of Heteroscedasticity Test Results

In Figure 4.3 of the *scatter plot,* it can be seen that the dots are spread randomly, so it can be concluded that there is no heteroskesdasticity in this regression model

Multicollinearity Test

Table 4.15
Multicollinearity Test

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Mr.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	BRIGHT
1	(Constant)	9.868	1.693		5.829	.000		
	Application of E-Filling	.174	.086	.197	2.023	.046	.379	2.637
	Tax Socialization	-.019	.061	-.029	-.316	.753	.434	2.302

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Tax Sanctions	.524	.073	.679	7.147	.000	.396	2.524

a. Dependent Variable: WPOP Tax Return Reporting Compliance

(1) If the VIF value is < 10 and the tolerance value > 0.10, then there is no symptom of multicollinearity. (2) If the VIF value is > 10 and the *tolerance value* is < 0.10, then the symptoms of multicollinearity occur.

Multiple Linear Regression Analysis

as follows table:

Table 4.24
Multiple Linear Regression Test Results
Implementation of E-Filing, Tax Socialization and Tax Sanctions on WPOP Tax Return Reporting Compliance

Coefficientsa

	Model	Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Mr.
1	(Constant)	9.868	1.693		5.829	.000
	Application of E-Filling	.174	.086	.197	2.023	.046
	Tax Socialization	-.019	.061	-.029	-.316	.753
	Tax Sanctions	.524	.073	.679	7.147	.000

a. Dependent Variable: WPOP Tax Return Reporting Compliance

Source: SPSS processing results, 2024

Based on the results of the calculation of the multiple regression test contained in table 4.24, it can be seen that the regression equation formed is:

$$Y = 9.868 + 0.174 (X1) - 0.019 (X2) + 0.524 (X3)$$

Determination Coefficient Analysis

Table 4.27
Results of Determination Coefficient Analysis

Model Summaryb

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.815a	.663	.653	2.27037

a. Predictors: (Constant), Tax Sanctions, Tax Socialization, Implementation of E-Filling

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b. Dependent Variable: WPOP Tax Return Reporting Compliance

Source: SPSS processing results, 2024

Based on the data in the table above, the R-Square value (Determination Coefficient) is obtained of 0.663 and it can be concluded that the variables of E-Filing Implementation (X1), Tax Socialization (X2) and Tax Sanctions (X3) have an effect on the WSOP (Y) SPT Reporting Compliance variable of 66.30% while the rest is influenced by other factors.

Uji Hipotesis

T Test (Partial Test)

Table 4.28
Partial Test (t-Test)

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Mr.
		B	Std. Error	Beta		
1	(Constant)	9.868	1.693		5.829	.000
	Application of E-Filling	.174	.086	.197	2.023	.046
	Tax Socialization	-.019	.061	-.029	-.316	.753
	Tax Sanctions	.524	.073	.679	7.147	.000

a. Dependent Variable: WPOP Tax Return Reporting Compliance

Source:Data Processing 2024

Test F (Simultaneous Test)

Table 4.29
Simultaneous Test Results (Test F)
Implementation of E-Filing and Tax Socialization on WPOP Tax Return Reporting
Compliance

ANOVA

Model		Sum of Squares	df	Mean Square	F	Mr.
1	Regression	955.235	3	318.412	61.773	.000b
	Residual	484.530	94	5.155		
	Total	1439.765	97			

a. Dependent Variable: WPOP Tax Return Reporting Compliance

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b. Predictors: (Constant), Tax Sanctions, Tax Socialization, Implementation of E-Filling

Source:Data Processing 2024

Discussion of Research ResultsThe Influence of E-Filing Implementation Variables

(X_1) on WPOP Tax Return Reporting Compliance (Y)

Based on the analysis of the results of the SPSS version 26 calculation, the results of the t-test The research variable of the Implementation of E-Filing has a significant effect on the WPOP Tax Return Reporting Compliance by showing the results of the tcount test = 2.023 while ttable = 1.98552 (tcount > ttable) with a significant level of 0.046 < 0.05, H01 is rejected and Ha1 is accepted.

The results of this study support the research conducted (Fau et al., 2021), (Priceati & Ismant, 2021) showed the same result, namely the implementation of E-Filing had a significant effect on WPOP Tax Return Reporting Compliance. While the research (Widiasti, 2021) (Malut et al., 2023) showed the opposite result that the implementation of E-Filing did not have a significant effect on WPOP Tax Return Reporting Compliance.

The application of E-Filing which has a significant effect on the compliance of Individual Taxpayer Tax Return (WPOP) reporting can be explained through the way individuals provide judgments or reasons for their own or others' behavior, In the context of attribution theory, if a person sees that the people around them (e.g., co-workers, family, or community) are not compliant in tax reporting, they may judge that such behavior is reasonable or acceptable, External factors, such as limited internet access or a poor experience when using E-Filing (e.g., system errors), may cause WPOP to attribute reporting failures to the system, rather than to personal responsibility.

The Effect of Tax Socialization Variables (X2) on WPOP Tax Return Reporting Compliance (Y)

Based on the analysis of the results of the SPSS version 26 calculation, the results of the t-test of the Tax Socialization research variable do not have a significant effect on the WPOP Tax Return Reporting Compliance by showing the results of the tcount test = 0.316 while ttable = 1.98552   (tcount < ttable) with a significant level of 0.753 > 0.05, then Ha2 is rejected and H02 is accepted.

The results of this study support the research conducted (Ainul & Susanti, 2021) ; (Lia Nesti Saputri1, 2024)showed the same result, namely Tax Socialization did not have a significant effect on WPOP Tax Return Reporting Compliance. While the research (Fabri Ramdani Dan Ardijan Handijon, 2021)) shows the results that are inversely proportional that Tax Socialization has a significant effect on WPOP Tax Return Reporting Compliance.

Based on the theory of attribution, tax socialization does not have a significant effect on the compliance of individual taxpayer tax return (WPOP) reporting This socialization does not increase or decrease the level of WPOP compliance because in today's technological era, it is easier for people to get information about taxes through mobile phones. Attribution theory explains that an individual's behavior is influenced by the way they interpret certain causes (both internal and external) related to a situation or action. In this context, tax socialization plays a role in forming positive attribution to compliance.

The Effect of Tax Sanctions Variable (X3) on WPOP Tax Return Reporting Compliance (Y)

Based on the analysis of the results of the SPSS version 26 calculation, the results of the

t-test of the Tax Sanctions research variable have a significant effect on the WPOP Tax Return Reporting Compliance by showing the results of the tcount test = 7.147 while ttable = 1.98552   (tcount > ttable) with a significant level of 0.000 < 0.05, then Ha3 is accepted and H03 is rejected.

The results of this study support the research conducted (Priceati & Ismant, 2021) shows the same result, namely Tax Sanctions have a significant effect on WPOP Tax Return Reporting Compliance. While the research (Nurfaza, 2020) (Santhi et al., 2022) showed the results that were inversely proportional that Tax Sanctions did not have a significant effect on WPOP Tax Return Reporting Compliance.

Based on the attribution theory, tax sanctions have a significant effect on the compliance of Individual Taxpayer Tax Return (WPOP) reporting because sanctions affect the way individuals understand the consequences of their behavior. Attribution theory highlights how individuals attribute their actions to specific outcomes or consequences, whether they come from internal (self) or external (environmental) factors. In this context, the implementation of tax sanctions provides a clear attribution that violations will result in negative consequences, thus encouraging individuals to behave compliantly.

The Effect of the Variables of E-Filing Implementation (X1), Tax Socialization (X2) and Tax Sanctions (X3) on WPOP Tax Return Reporting Compliance (Y)

Based on the results of the Anova test, it was obtained that the value of Fcal 61.773 was greater than Ftabel with a significant 0.000 less than 0.05 or (Fcal 61.773 > Ftabel 3.09) and (Fsignificant 0.000 < 0.05). So it can be concluded that simultaneously the Implementation of E-Filing, Tax Socialization and Tax Sanctions together have a significant effect on the Reporting Compliance of PT . Pratama Abadi Industri in South Tangerang.

Based on attribution theory, the application of E-Filing, tax socialization, and tax sanctions together have a significant effect on the compliance of Individual Taxpayer Tax Return (WPOP) reporting because these three factors form a complementary attribution framework. Attribution theory explains that individual behavior, such as tax compliance, is influenced by how they attribute their actions to specific causes, whether they are derived from internal factors (personal motivation, responsibility) or external (social pressure, system, or legal consequences).

Conclusion

Partially, there is an influence between the Implementation of E-Filing on WPOP Tax Return Reporting Compliance at PT. Pratama Abadi Industri in South Tangerang. Partially, there is no positive and significant influence between Tax Socialization on WPOP Tax Return Reporting Compliance at PT. Pratama Abadi Industri in South Tangerang. Partially, there is a positive and significant influence between Tax Sanctions on WPOP Tax Return Reporting Compliance at PT. Pratama Abadi Industri in South Tangerang. Simultaneously there is a positive and significant influence between the Implementation of E-Filing, Tax Socialization and Tax Sanctions on Compliance with WPOP Tax Return Reporting at PT. Pratama Abadi Industri in South Tangerang

Limitations of research There are limitations of research using questionnaires, namely that sometimes the answers given by the sample do not show the actual situation, besides that some data is very confidential, so it cannot be given to just any person. The factors that affect WPOP Tax Return Reporting Compliance in this study only consist of three variables, namely the Implementation of E-Filing, Tax Socialization and Tax

Sanctions while there are many other factors that affect WPOP Tax Return Reporting Compliance.

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