

DETERMINATION OF COMPLIANCE OF TAXABLE ENTREPRENEURS IN WONOSARI DISTRICT, GUNUNGKIDUL REGENCY, YOGYAKARTA

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Abstrak

Penelitian ini bertujuan untuk mengetahui apakah terdapat pengaruh pada penerapan e-Faktur dan penerapan e-SPT PPN terhadap tingkat kepatuhan Wajib Pajak Pengusaha Kena Pajak. Penelitian ini bertujuan untuk dapat menjelaskan faktor eksternal Wajib Pajak, yaitu kualitas pelayanan dan sanksi yang berpengaruh terhadap kepatuhan Wajib Pajak. Pada penelitian ini juga ingin membahas dan memahami tentang adanya faktor internal Wajib Pajak, yang mampu memperkuat atau memperlemah pengaruh faktor eksternal tersebut. Penelitian ini bersifat kuantitatif dengan teknik pengumpulan data menggunakan kuesioner dan wawancara. Populasi Penelitian ini adalah Wajib Pajak UMKM yang berada di Kecamatan Wonosari Kabupaten Gunungkidul Daerah Istimewa Yogyakarta. Sampel penelitian ini adalah 102 Wajib Pajak Pengusaha Kena Pajak UMKM yang berada di Kecamatan Wonosari Kabupaten Gunungkidul Daerah Istimewa Yogyakarta. Berdasarkan hasil penelitian ini menunjukkan bahwa : (1) Terdapat pengaruh antara penerapan e-Faktur terhadap kepatuhan Wajib Pajak Pengusaha Kena Pajak, (2) Tidak ada pengaruh antara penerapan e-SPT PPN terhadap kepatuhan Wajib Pajak Pengusaha Kena Pajak. Hasil penelitian ini dapat digunakan sebagai acuan Kantor Pajak dalam upaya meningkatkan kepatuhan wajib pajak.

Keywords:

e-Invoice, e-notification VAT, compliance

Abstract

This study aims to determine whether there is an influence on the application of e-Faktur and application of e-SPT VAT on the level of compliance of Taxable Entrepreneurs Taxable Taxpayers. This study aims to be able to explain the external factors of taxpayers, namely the quality of service and sanctions that affect taxpayer compliance. This research also wants to discuss and understand about the existence of internal factors of taxpayers, which are able to strengthen or weaken the influence of these external factors. This research is quantitative with data collection techniques using questionnaires and interviews. The population of this study is MSME taxpayers who are in Wonosari District, Gunungkidul Regency, Special Region of Yogyakarta. The sample of this study were 102 MSME Taxable Entrepreneur Taxpayers who were in Wonosari District, Gunungkidul Regency, Special Region of Yogyakarta. Based on the results of this study indicate that: (1) There is an influence between the application of e-Faktur on the compliance of Taxable Entrepreneur Taxpayers, (2) There is no influence between the application of VAT e-SPT on Taxpayer compliance of Taxable Entrepreneurs. The results of this study can be used as a reference for the Tax Office in an effort to increase taxpayer compliance.

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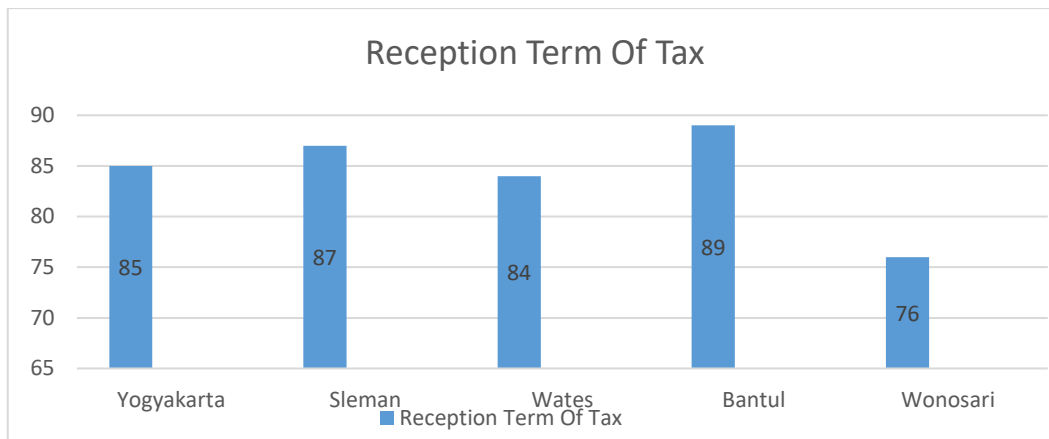
INTRODUCTION

A tax Invoice is proof of tax collection from a Taxable Entrepreneur who delivers goods and services subject to tax. So entrepreneurs confirmed as Taxable Entrepreneurs must issue a Tax Invoice for each delivery of Taxable Goods (TG)/Taxable Services (TS) and export of TG/TS. Prior to the existence of the e-Faktur application, the submission of tax invoices was made manually. A Taxable Entrepreneur (TE) can make a Tax Invoice with its format, although it still refers to the format determined by the Directorate General of Taxes (DGT). Because TE can issue Tax Invoices in their format, many Tax Invoices are issued whose validity cannot be accounted for, resulting in misuse. Examples of misuse of tax invoices are the appearance of fictitious tax invoices, multiple tax invoices, and late/non-issued tax invoices.

Over time, DTC's innovations have grown. The mechanism implemented by DTC is also more anticipatory toward the times. This can be seen from DTC's breakthrough through the electronic Tax Invoice program or e-Invoice, interpreted as a Tax Invoice provided or made through an application or electronic system determined and/or provided by DTC. The implementation of e-Invoicing is intended to provide convenience, comfort, and security for TEs in carrying out tax obligations, especially making Tax Invoices (Oman et al., 2016). In 2013 the Director General of Taxes created an e-Faktur (electronic tax invoice). The e-Invoice application is carried out in stages by Taxable Entrepreneurs. E-Invoice came into force on July 1, 2014, and applied to 45 TE. Starting July 1, 2015, it will be applied to term of tax registered in the Regional Offices of DTC Large Taxpayers, Special Jakarta, Jakarta, Banten, West Java, Central Java, East Java, DI Yogyakarta, and Bali. Meanwhile, TE as a whole just started on July 1, 2016 (Hasrul.A, 2019). E-Faktur aims to make it easier to carry out or record every transaction from the taxpayer, it is needed as an analysis function to determine the estimates that are debited and estimates that are credited and their respective amounts (Tyasmminingsih, 2016).

Double Taxation Convention (DTC) in 2022 regarding tax invoices (PER-03/2022) explain that taxpayers report tax invoices according to predetermined limits. Suppose the taxpayer does not report according to the specified time limit. In that case, there will be consequences that must be borne by the taxpayer, with the applicable regulations that a fine of 1 percent of the tax base and tax invoice must be issued no more than 3 (three) months. Taxable Entrepreneurs who are required to use the e-Invoice application but do not use it are legally deemed not to have made a tax invoice, so they will be subject to tax sanctions following applicable regulations. Likewise, TEs who have used the e-Invoice application to issue Tax Invoices but have not used the e-Invoice application to prepare Value Added Tax Returns for their reporting will legally be subject to tax sanctions following applicable regulations (Online Pajak, 2018).

Lintang et al (2017) conducted research with the results of measuring the level of compliance of Taxable Entrepreneurs using e-Invoices in reporting Periodic VAT notifications at the Manado Pratama Tax Service Office where in the first six months since the implementation of e-Invoices, the level of compliance in terms of reporting VAT notifications from Taxable Entrepreneurs who use e-Invoice is 74.62 percent. With this value, the compliance of Taxable Entrepreneurs in reporting Periodic VAT notifications is categorized as less effective. Faradhila & Fadhli (2021) state that the perception of tax understanding is determined by the understanding of the taxpayer in calculations, reporting, and other provisions. An understanding of the taxpayer is very necessary to have an impact on the obligations that must be carried out. A high understanding of taxpayers will carry out their obligations (Hutabarat et al., 2018; Lestari & Kholis, 2020; Ngadiman, 2021). On the other hand, taxpayers who do not understand taxes tend to avoid their obligations and even tend not to report, thus affecting the perception and awareness of the taxpayer. The following is the tax revenue from the Special Regional Tax Office of the Special Region of Yogyakarta:



Source: krjogja.com.

Figure 1. Percentage of Revenue of the Regional Tax Service Office of the Special Region of Yogyakarta

Based on the data obtained at the KPP tax office for the Special Region of Yogyakarta (DIY) it can be seen that out of 18 (eighteen) sub-districts in the Special Region of Yogyakarta it can be seen that, Gedungsari District has a total of 878 MSMEs or with a percentage of 4 percent, Girisubo sub-district a total of 906 MSMEs with a percentage of 4 percent, Karangmojo District with a total of 1,265 MSMEs with a percentage of 6 percent, Ngawen District a total of 1,454 MSMEs with a percentage of 6 percent, Nglipur District 1,095 with a percentage of 5 percent, Paliyan District with a total of 1,686 MSMEs with a percentage of 7 percent, Panggang District with a total of 947 MSMEs with a percentage of 4 percent, Patuk District with 1,685 MSMEs with a percentage of 7 percent, Playen District with a total of 2,520 MSMEs with a percentage of 11 percent, Punjung District with a total of 1,178 MSMEs with a percentage of 5 percent, Purwosari District with a total of 576 MSMEs with a percentage of 3 percent, Rongkop District with a total of 1,072 MSMEs or 5 percent. Saptosari District with 757 MSMEs with a total percentage of 3 percent, Semanu District with 841 MSMEs with a 4 percent percentage, Semin District with 1,614 MSMEs with a 7 percent percentage, Tunjungsari District with 960 MSMEs with a 4 percent percentage, Tepus District with a MSMEs amounted to 1,123 with a total percentage of 5 percent, Wonosari sub-district with a total of 2,093 MSMEs with a percentage of 9 percent. The total number of MSMEs in the Special Region of Yogyakarta (DIY) is 22,623.

Based on the percentage of the number of MSMEs in Gunungkidul, it can be said that the number of MSMEs in Gunungkidul shows a fairly large percentage, but for Wonosari Gunungkidul tax revenue within the scope of the Regional Office of the Special Region of Yogyakarta shows the lowest percentage in terms of tax revenue, which is equal to 76, 20 percent. Based on this, researchers are interested in examining MSME taxpayer compliance in one of the sub-districts in Gunungkidul, namely the Wonosari District. Researchers are interested in examining the compliance of MSME taxpayers in the Wonosari District, particularly the compliance of Taxable Entrepreneur Taxpayers in implementing the e-Invoice and e-notification VAT applications to make and report Value Added Tax Returns.

Christin (2017), conducted research showing that the effect of applying e-Invoice and e-notification VAT on TE tax compliance had no significant effect, while the effect of applying e-Invoice and e-notification VAT on tax compliance TE had a significant effect on the ability to use the internet. The use of e-Faktur and E-SPT provides convenience in accessing the use of information technology in electronic taxation is believed to have many positive impacts on PKP, especially in terms of speed and convenience in making transactions, so that in carrying out the reporting, taxpayers can report personal taxes on time and his business. That way, the existence of e-filing will help increase the effectiveness of reporting and fulfilling tax obligations for taxpayers (Sari et al., 2022).

METHOD

This research is a type of research that uses quantitative methods with data collection methods using questionnaires and interviews (Sugiyono, 2017). The population of this study is MSME taxpayers who are in Wonosari District, Gunungkidul Regency, Special Region of Yogyakarta. The population in this study amounted to 2,093 taxpayers using the slovin method with a range of 10 percent.

$$n = \frac{N}{1+Ne^2}$$

Information:

n = sample

N = population

e = error or error rate

$$n = \frac{2.093}{1+2.093(0.1)^2} = 95$$

So that the sample for this study was 95, but in the distribution of questionnaires distributed to taxpayers there were 102 Taxpayers of MSME Taxable Entrepreneurs who were in Wonosari District, Gunungkidul Regency, Special Region of Yogyakarta. The independent variables and the dependent variables in this study include: e-Faktur (X1), e-SPT VAT (X2), and compliance (Y).

E-Invoice

The e-Invoice is an application provided by DGT to improve the existing tax administration system. The e-Invoice application has the benefit of providing convenience, security, and convenience for Taxable Entrepreneurs because it reduces expenses that are normally incurred, such as paper costs, shipping costs, printing costs, verification labor, and coding, and reduces employee costs for handling VAT (Christin, 2017). The implementation of e-Invoice can be measured based on the following indicators:

- 1) Purpose of Implementing E-Invoice
- 2) Outreach to Term Of tax
- 3) Obstacles in the Implementation of E-Invoice
- 4) Process Input and Output
- 5) Data is kept Safe

E-Notification VAT

Notification (e-notification) is a letter used by taxpayers to report tax calculations and or payments, tax objects and or non-tax objects, and or assets and obligations so that taxpayers know what their rights and obligations are that will affect tax compliance. With the VAT e-notification application, it is hoped that it can reduce the error rate in data input, speed up the formation of output tax and input tax databases, and reduce the circulation rate of fictitious tax invoices (Christin, 2017). The implementation of VAT e-notification can be measured based on the following indicators:

- 1) Purpose of Implementing VAT E-NOTIFICATION
- 2) Outreach to TE Taxpayers
- 3) Constraints in the Implementation of VAT E-NOTIFICATION
- 4) Process Input and Output
- 5) Data is kept Safe

Compliance

The importance of successful implementation of VAT e-Invoice and e-notification is one factor influencing taxpayer compliance in reporting their taxes. Tax compliance is a condition in which taxpayers fulfill all tax obligations and exercise their rights (Christin, 2017). Compliance can be measured based on the following indicators:

- 1) Punctuality
- 2) Carry out Obligations
- 3) Tax Bill

- 4) Late Sanctions
- 5) Facilities

Compulsory compliance Rahayu & Suhayati (2010), explains that mandatory compliance is a climate of compliance and awareness of fulfilling tax obligations, reflected in situations where:

1. Taxpayers understand or try to understand all provisions of tax laws and regulations
2. Fill out the tax form completely and clearly
3. Calculate the amount of tax owed correctly
4. Pay taxes owed on time

According to the Regulation of the Minister of Finance Number 192/PMK.03/2007 concerning Taxpayers with Certain Criteria in the Context of Preliminary Refunds of Tax Overpayments, Taxpayers with certain criteria are referred to as Compliant Taxpayers if they fulfill the following conditions:

1. Timely in submitting Tax Returns (SPT).
2. Do not have tax arrears for all types of taxes, except for tax arrears that have obtained permission to be unemployed or have postponed tax payments.
3. Financial statements must be audited by a Public Accountant or Government Financial Supervisory Agency with an Unqualified Opinion for three consecutive years.
4. Never been sentenced for committing a crime in the field of taxation based on an auditing decision that has permanent legal force within the last five years.

With the KUP Law, indicators of compliance with Taxable Entrepreneurs can be seen from:

1. Aspects of the timeliness of reporting SPT Taxpayers are required to fill out and submit SPT to KPP with a submission deadline for Periodic SPT no later than 20 days after the end of the tax period, while for Annual SPT no later than 3 months for Individual Taxpayers (WPOP) and 4 months for Corporate Taxpayers after the end of the tax year. Taxpayers will be subject to administrative sanctions if they are late or do not submit SPT.
2. Reported income aspects are in accordance with applicable regulations. The tax that has been calculated is then deposited into the State treasury through a bank or post office using the billing ID code obtained on e-billing via sse.pajak.go.id.
3. Tax bills (STP/SKP) are paid before the due date. Tax arrears are taxes payable that have not been paid by the taxpayer after the due date of imposition of fines.

RESULT AND DISCUSSION

Results

This study used questionnaires and interviews to collect data. The description of the respondents in this study includes the type of taxpayer and the length of time they have been registered as taxable entrepreneurs. This study uses hypothesis testing (t) to determine whether the independent variables partially have a significant effect or not on the dependent variable.

Table 1. Multiple Linear Regression

Model	Coefficients				
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	3,228	1,320		2,445	,016
e-Invoice (X1)	,451	,097	,490	4,653	,000
e-notification PPN (X2)	,113	,078	,153	1,454	,149

a. Dependent Variable: Kepatuhan (Y)

Source: Data is processed (2022)

Based on the table above, it can be seen that the Sig value for the effect of e-Invoice (X1) on Compliance (Y) is 0.000 > 0.05, and the t count value is 4.653 < t table 1.984. This means that e-Invoice (X1) has an effect on Compliance (Y), so it can be concluded that hypothesis 1 is accepted. It is known that the Sig for the effect of VAT e-notification (X2) on Compliance (Y) is 0.149 > 0.05,

and the value of r count is 1.454 < r table is 1.984. This means there is no VAT e-notification (X2) effect on Compliance (Y), so it can be concluded that hypothesis 2 is rejected.

Discussion

Application of E-Invoice Affects Compliance of Taxable Entrepreneurs

The application of e-Invoice affects the compliance of Taxable Entrepreneurs. Taxpayer reporting using the electronic system has come into force based on Minister of Finance Regulation Number 151/PMK.011/2013 concerning Procedures for Making and Procedures for Correcting or Replacing Tax Invoices Using the e-Invoice application, implementation of the e-Invoice application has been implemented in stages to Taxable employers. Since the implementation of e-Invoice, e-Invoice has undergone many application version updates. Application version updates aim to improve service access and ease of application use. In addition, based on DGT Regulation Number PER 16/PJ/2014 Article 11, TE must make and report a Tax Invoice by uploading it and obtaining DGT's approval. Uploading and obtaining DGT approval reduces error rates in data input and output (Kementerian Keuangan Republik Indonesia, 2014). DGT's approval can also reduce the existence of fictitious Tax Invoices. Thus, the better the service and convenience provided by DGT in using the e-Invoice application, the higher the compliance of Taxable Entrepreneur Taxpayers (Insania, 2018).

The use of the E-Invoice application in the Province of Bali also facilitates access for TEs to be responsible for carrying out their obligations as taxpayers, which affects the willingness of TEs to comply with tax reporting, other things that need to be improved to maintain the obligations and responsibilities of TEs so that reporting services and socialization are needed with e- Invoice at the tax service office in each region in the Province of Bali. With the improvement of services and socialization at each tax service office, it is hoped that it will be able to increase the understanding of taxpayers to report taxes on time credibly and correctly.

The ability of taxpayers to carry out their obligations on time is urgently needed, and awareness and tax culture in society is very much needed. This impacts the effective use of taxation which can improve the economy in several countries, including Nigeria. Efficient and structured tax regulations must continue to be enforced to reduce the problem of tax evasion, especially among companies and corporations. They can increase CIT's contribution to economic growth, (Nwanakwere, 2019). Research conducted by Egbunike et al (2018) found that tax revenue is often seen as an alternative form of sustainable financing in a stable and predictable fiscal environment to drive growth in welfare and development. This study found the positive and significant impact of tax revenues on the gross domestic product in Nigeria and Ghana. Tax income is used effectively to develop and grow the economy. Awareness of taxpayers to pay taxes on time positively influences infrastructure development and people's welfare.

The results of this study prove that the implementation of the e-Invoice application influences the compliance of Taxable Entrepreneurs. This study's results align with research conducted by Christin (2017), who concluded that the e-Invoice application is an application provided by the Directorate General of Taxes as an improvement to the existing tax administration system. So it is expected that implementing this e-Invoice application can reduce the error rate in data entry and speed up the formation of output tax and input tax databases, and can reduce the circulation of fictitious tax invoices to increase compliance of Taxable Entrepreneur Taxpayers.

Through PER-17/PJ/2014 the tax invoice numbering will be provided directly by a system that has been integrated with the Directorate General of Taxes for use in Electronic Tax Invoices, so that with the implementation of the Electronic Tax Invoice system it is hoped that it can become a means for the Directorate General of Taxes to control every transaction that carried out by taxpayers to avoid creating fictitious tax invoices (Gisbu et al., 2015). With the implementation of e-Tax Invoices, it is hoped that it can reduce the misuse of Tax Invoices which have been circulating so far, so as to maximize the receipt of Value Added Tax. Research conducted by Allolayuk (2018) states that the main purpose of implementing e-Faktur is to collect value added tax (VAT) and transactions are carried out by cross-checking, to provide protection for PKP from crediting input taxes that are not in accordance with the provisions. The use of e-Invoicing for taxpayers has an important purpose in

knowing delivery transactions, DPP values and others where this will make it easier for taxpayers to report and also make it easier to find out what transactions should be carried out. In e-Faktur reporting, a QR code has also been provided, with the hope that each stage carried out will be implemented according to the system and reduce the occurrence of fraud.

Implementation of VAT E-Notification has no Effect on Compliance with Taxable Entrepreneurs

In the research conducted in Yogyakarta, it was stated that VAT e-notification individually did not affect the compliance of taxable entrepreneurs. This study's results align with the research of Christin (2017), which concluded that the factors influencing behavior are found in significant differences between the compliance of Taxable Entrepreneurs Taxable before and after the VAT e-notification program in reporting the Periodic VAT Notification received. This is also in line with research conducted by Pebrina & Hidayatulloh (2020), the application of e-SPT VAT does not affect the compliance of taxable entrepreneurs, this is due to the lack of a sense of responsibility for taxable entrepreneurs so that sanctions are needed which can cause losses to taxpayers who do not report or report taxes but not as they should, then the taxpayer will be compelled to pay taxes. In addition, when the government or tax authorities provide good service, taxpayers will also be encouraged to pay taxes. However, the application of e-SPT and understanding of tax regulations does not affect taxpayer compliance.

Based on the Minister of Finance Regulation Number.151/PMK.011/2013, the e-Invoice application has been implemented in stages for Taxable Entrepreneurs (Kementerian Keuangan Republik Indonesia, 2013). So most of the Taxable Entrepreneurs have used the e-Invoice application. Meanwhile, according to Regulation of the Minister of Finance Number 79/PMK.03/2010 Article 1 concerning Guidelines for Calculating Input Tax Credits for Taxable Entrepreneurs Conducting Certain Business Activities that Certain Business Activities are business activities that solely carry out the delivery of used motorized vehicles in retail or delivery of gold jewelry in retail. The amount of Input Tax that can be credited is not calculated using the general mechanism of VAT. However, it is calculated using the guidelines for calculating Input Tax credits for Taxable Entrepreneurs who deliver used motor vehicles at retail, namely 90% (ninety percent) of the Output Tax. The output tax is calculated by multiplying the 10% (ten percent) rate by the tax base. Because it has a special calculation, certain entrepreneurs do not update it to the e-Invoice application but still use the VAT e-notification application. So it can be concluded that taxpayers who use the VAT e-notification application are only taxpayers who carry out certain business activities, such as the delivery of used motorized vehicles in retail.

The use of the VAT e-notification application in the province of Bali, according to research conducted by K.P. Handayani and NL. Handayani et al (2013) found that the electronic Periodic VAT SPT reporting system (e-notification Period VAT) is classified as a very effective criterion to be implemented at the West Denpasar Primary tax service office, but to continue to increase the scope of its services to taxpayers in reporting tax compliance to carry out improvements by providing additional power to the system, adding applications that can minimize errors in inputting notification data into the system. The need for improvements in the e-notification system so that the data that has been reported in the notification of the taxpayer's VAT period becomes valid and clear. Research conducted by Tamboto (2013), states that the application of e-SPT VAT has an influence on compliance and efficiency in filling out VAT returns based on the perceptions of taxable entrepreneurs where this study was conducted at KPP Pratama Manado.

Research conducted in Nigeria states that VAT positively affects the Gross Domestic Product (GDP) development. The increase in GDP is accompanied by training or workshops for taxpayers, which are held continuously by the government for the public or companies in Nigeria to continue to provide education about the importance of paying tax obligations on time which provides great benefits for the country's economy. Tax authorities in Nigeria must be able to encourage entrepreneurs or companies to pay taxes so that they can increase economic growth, which is expected to be utilized by companies as part of fulfilling government social responsibility, (Adefolake & Omodero, 2022).

The Federal Inland Revenue Service (FIRS) of Nigeria issued Information Circular No. 2021/19 dated October 11, 2021, regarding simplified VAT compliance to non-Nigerian business users or owners. The enactment of this Circular aims to provide a sense of responsibility to entrepreneurs to participate and make mandatory VAT payments, where suppliers or business owners are required to register for VAT purposes and will later get a tax identification number. The enactment of this circular aims to enhance supply responsibility in an effort to boost economic growth in Nigeria. (Odunsi, 2022).

CONCLUSIONS

Based on this research, it can be concluded that the application of e-Invoice affects the compliance of Taxable Entrepreneurs. Applying VAT e-notification does not affect the compliance of Taxable Entrepreneurs in Yogyakarta. In contrast, in the Provinces of Bali and Nigeria, the application of VAT E-notification has a positive impact on mandatory compliance taxes to be able to increase obligations in paying taxes adjusted to applications that make it easier for the public to report taxes to minimize reporting errors that have a positive impact on increasing the country's economic growth. Suggestions for further research are expected to be able to increase the number of research variables that affect taxpayer compliance. The limitation of this study is the distribution of questionnaires given to respondents who are taxpayers in Wonosari District, Gunungkidul Regency, Special Region of Yogyakarta. However, in reality, when the questionnaire was given, several respondents refused to fill it out because they had not been registered as Taxable Entrepreneurs, and not a few refused to fill out the questionnaire. They did not have the courage because they were not the business owners. The results of this study can be used as a reference for the Tax Office in an effort to increase taxpayer compliance.

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