The Role of Income Level in Predicting Taxpayer Compliance: The Attribution Theory and Technology Acceptance Model Approach

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ABSTRACT

This study investigates the role of income level in moderating the effect of e-filling's perceived usefulness and e-SPT's perceived ease of use on individual taxpayer compliance behavior. The sample of this study was selected from individual taxpayers registered at the Ende Pratama Tax Office based on the purposive sampling method. Primary data from 99 individual civil servant taxpayers at the Ende Pratama Tax Office were collected using an online survey. Four hypotheses were formulated and tested using Moderated Regression Analysis (MRA). The analysis results show that e-filling's perceived usefulness and e-SPT's perceived ease of use positively affect individual taxpayer compliance. However, the results did not support the role of income level in moderating the effect of the independent variables on individual taxpayers. Instead, income level significantly affected individual taxpayer compliance. The finding implies that income level could be considered as a pure predictor for taxpayer compliance behavior, not as a moderator. Additionally, the study highlights the need for further research to explore the complex relationship between income, technology adoption, and tax compliance in more depth.
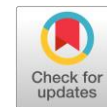
KEYWORDS
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Income level
Perceived usefulness
Perceived ease of use
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Introduction

Taxes hold significant importance for a country as they account for the largest source for the state in building infrastructure for the welfare and prosperity of the people. General Provisions and Procedures for Taxation Law Number 28 of 2009 defines taxes as contributions from society that are obligatory and coercive by not obtaining direct reciprocity. Taxes are used to develop the country for the greatest prosperity of the people. Therefore, the higher the state income from the tax sector, the higher the state's ability in terms of development financing (Hertati, 2021).

Mardiasmo (2016) suggests that there are two tax functions, namely the budgetary and regulatory functions. As a budgetary function, the tax is a source of funds for the government to finance its expenditures. In contrast, for regulatory function, tax is a tool for policy by the government both in developments of social and economic fields. The size of the tax revenue that fills the state treasury will be determined by the level of public compliance as a taxpayer in terms of fulfilling their tax obligations. Based on data released by the Indonesian Ministry of Finance, the most considerable state revenue in 2020-2021 is from the taxation sector, where in 2020, it amounted to 1,404.5 trillion and in 2021 to 1,444.5 trillion, with a percentage increase of 2.9%. It is far greater than the increase in state revenue from the non-tax sector, from 294.1 trillion to 298.1 trillion. The data show the prominent role of taxes in financing state households. Even though tax revenues had increased compared to the previous year, state revenues still have not reached the targets set in the State Revenue and Expenditure Budget (APBN). It caused a deficit budget where state expenditures are more significant than state revenues.

It is why the government continuously makes various efforts to encourage tax revenue from the public, one of which is to update the tax system through modernizations such as the e-filling system. Rahayu (2013) describes e-filling as a way of reporting and submitting tax returns (SPT) in real-time or online, where submissions can be made through application service providers who have been appointed by the Directorate General of Taxes (DGT) as the party receiving the submission. This system provides a feature for submitting both periodic and annual tax returns online via the internet, namely electronic tax returns or e-SPT. The application of e-filling makes it easier for taxpayers to report periodic and yearly tax returns. It also eases the taxpayers in fulfilling their tax obligations anytime and anywhere without the need to visit the tax office directly. Hence, it can save more time, money, and effort (Juliantara & Setiawan, 2017). Using e-filling may reduce the administrative burden of tax reports. Even though e-filling benefits taxpayers to submit their tax returns, many individual taxpayers still need to understand the benefits of e-filling and how to use it. Some of them find it challenging to operate e-filling and complete the e-SPT. It has resulted in the perception that using e-filling is complicated. Coupled with a self-assessment tax reporting system where taxpayers must register, calculate, report, and make tax payments independently, many taxpayers prefer to ignore their tax obligations.

Ende Regency is one of the areas on the island of Flores, East Nusa Tenggara. Ende Pratama Tax Office has recorded 76,937 taxpayers in 2021 and 83,053 taxpayers in 2022, both registered corporate and individual taxpayers. Based on data from the Ende Pratama Tax Office, since 2021, the submission of annual tax returns for corporate and individual taxpayers has all been transferred using e-filling. Until now, the rate of tax return submission using e-filling services at the tax office is still low because the number of tax return reports using e-filling is much lower when compared to the number of taxpayers registered at the Ende Pratama Tax Office. Table 1 presents the data for submitting tax return formats 1770 S and 1770 SS using e-filling at KPP Pratama Ende in 2021-2022.

Table 1. Annual SPT Submission Performance KPP Pratama Ende through e-filling

Reporting year	1770 S	1770 SS	Totals SPT reported	Number of registered individual taxpayers
2021	8,211	11,841	20,052	72,075
2022	7,888	12,140	20,028	77,930

Source: KPP Pratama Ende (2022)

Table 1 shows a considerable difference between the number of registered taxpayers and annual tax returns reported through e-filling. It means the use of e-filling at KPP Pratama Ende is still low. It implies that many taxpayers still do not understand the use of e-filling. So, many ignore their obligation to report and submit their annual SPT. The level of taxpayer compliance can be influenced by various factors, such as the perception of the taxpayer regarding the use of e-filling, perceptions about whether or not it is easy to fill in the e-SPT, and the taxpayer's income level. Efforts to increase state revenue from the tax sector are insufficient if it is only carried out by the directorate general of taxes and the government. It also requires active participation from all levels of society. Implementing the self-assessment system means that the taxpayer will fill out the notification letter independently. Research conducted by Santioso (2018) states that perceptions of usefulness and convenience affect behavioral interest in using e-filling so that it also influences taxpayer compliance in carrying out their tax obligations.

Civil servants (PNS) are civil servants who are not members of the Indonesian National Armed Forces (TNI) or members of the Indonesian National Police. Civil Servants are government agents, servants of the state who are expected to be role models for the people, as benchmarks as well as real examples, especially in terms of fulfilling obligations as Indonesian citizens, especially in the field of taxation, because all activities and financing in the public sector come from the State Revenue and Expenditure Budget (APBN) and the Regional Revenue and Expenditure Budget (APBD) which are sourced from taxes (Agniveda & Supadmi, 2019). Civil servants should rightfully serve as role models in societal, national, and state life, without exception, particularly in the realm of diligently fulfilling their tax obligations. It is because civil servants are

perceived as educated professionals. Thus, they should inherently possess a distinct awareness and perspective regarding the utility of the e-filing taxation system and the ease of completing electronic tax return forms (e-SPT) compared to non-civil servant individuals who are taxpayers. Therefore, the higher the income earned by a civil servant, the more it will influence their compliance and obedience in fulfilling tax obligations, as many individuals are unable to pay taxes due to their low income. As educated and skilled professionals dedicated to serving the community, civil servants should naturally possess a different perspective and knowledge compared to non-civil servant individuals regarding the significance of tax compliance. Taxes play a central role in financing national development. However, the reality is quite different. Many civil servants, who are among the largest contributors to taxes, still fail to comply with their tax obligations. It can be observed through numerous reports in both print and electronic media about civil servants who are negligent or non-compliant in paying taxes, as illustrated in the example case above.

A study by Leo et al. (2022) using income level as a moderating variable on taxpayer compliance reported that income level was a moderating predictor variable in explaining taxpayer compliance. Another study by Wibowo (2022) regarding the influence of perceived ease of use and usefulness of e-filing on taxpayer compliance in submitting annual tax returns presents findings that perceived ease of use does not affect taxpayer compliance in submitting annual tax returns. On the other hand, Setyana (2017) found that perceived usefulness and perceived ease of use of e-filing positively affect taxpayer compliance.

Literature Review
Taxpayer Compliance
Rahman et al. (2010) define taxpayer compliance as a condition in which taxpayers, both individuals and entities, comply in fulfilling and exercising their tax rights and obligations in accordance with applicable laws and regulations. Rahayu (2013) states that compliant taxpayers are those who have fulfilled several criteria, such as submitting tax returns on time, not having outstanding taxes for all tax types except those that have been granted installment or payment deferment permits, and not having a negative track record, such as being convicted of criminal offenses in the field of taxation based on court decisions with legal force within the last five years.

Attribution Theory
According to Kelly and Michela (1980), as quoted by Romadhon and Diamastuti (2020), attribution is defined as a process carried out to find answers to the questions of why and what causes the behavior of others as well as an individual's perception to make judgments about others is greatly influenced by both internal and external factors (Kodoati et al., 2016). Attribution is one of the processes of impression formation. Attribution theory is highly relevant when describing taxpayers' external and internal conditions in fulfilling their tax obligations. The theory is relevant for this study as an individual's behavior in fulfilling their tax obligations can be determined by external factors such as the taxpayer's income level.

Technology Acceptance Model
Venkatesh and Davis (2000) proposed that the Technology Acceptance Model (TAM) is a model used to predict and describe how individuals, as technology users, perceive, use, and utilize technology to enhance their performance. The TAM elaborates on how technology users perceive and utilize it in their work contexts (Pranata & Supadmi, 2018). With this research, the TAM is relevant to serve as the foundation for the independent variables, namely the perceived usefulness of e-filing and the perceived ease of completing electronic tax return forms (e-SPT) by individual taxpayers who are civil servants in the Ende District. Undoubtedly, this will subsequently influence an individual's perception and intensity as a taxpayer in using e-filing and e-SPT technology to fulfill their tax obligations.

Perceived usefulness of e-Filling
Larasati and Subardjo (2018) define e-filing as an electronic tax return submission service for both individual and corporate taxpayers through the website of the Directorate General of Taxes or application service providers at tax offices utilizing the internet. It eliminates the need for taxpayers to print all reporting

forms and wait for manual receipts. Perceived usefulness is a measure of how technology use is believed to benefit its users (Gita, 2010). Desmayanti (2012) defines perceived usefulness as how an individual interprets that e-filing can be advantageous, which then directly leads the taxpayer to use the e-filing system. Conversely, if the individual, in this case, the taxpayer, lacks belief or knowledge about the benefits and usefulness of the e-filing system, they will hesitate to use it.

Perceived Ease of Completing e-SPT

E-SPT (electronic tax return form) is the digital submission of tax return forms to the Tax Office (KPP) electronically or through computer-based media (Pandiangan, 2008). Perceived ease of use is an individual's belief or judgment that the information technology system, in this case, e-SPT, will not be cumbersome and is easy to understand when utilized. (Noviandini, 2012). Laihad (2013) explains that a system can be considered of quality if designed to satisfy users through ease of use. Ease of use in this context encompasses not only the ease of learning and using a technological system but also the ease of performing a task or job, where using the said system can make it more convenient for individuals to work compared to manual methods.

Income Level

Ronia (2011) formulates the definition of taxpayer income level as the earnings that arise or are generated by the taxpayer from their activities, specifically from their work, within a certain time. Bloomquist (2003) argues that individual taxpayers with low or limited income levels are more likely to avoid tax payments if their financial situation is poor due to family expenses exceeding their earnings. Income level is a crucial factor to consider in the tax collection process, where tax collection should take into account the taxpayer's ability to pay taxes. Tax collection should be carried out at the right time, namely when taxpayers have the financial means to pay taxes. Therefore, the income level of taxpayers represents their ability to fulfill their tax obligations (Barlan et al., 2021).

Hypothesis Development
The Effect of Perceived Usefulness of e-Filling on Civil Servant Taxpayer Compliance

The perception of the usefulness of e-filling is at a level where taxpayers believe that using an e-filling system or technology will make it easier and improve their tax performance, thus becoming more efficient (Mujiyati et al., 2015). The TAM explains how taxpayers as e-filling users can accept and use e-filling in carrying out their work, especially in terms of fulfilling their tax obligations (Venkatesh & Davis, 2000). This research is in line with one by Indriyati et al. (2021), which found that interest in perceived usefulness and ease of use of e-filling positively affected individual taxpayer compliance in Manggarai regency. The discussion leads to the first hypothesis, stated as follows:

H1. E-Filing's perceived usefulness positively affects taxpayer compliance.

The Effect of Perceived Ease of Filling e-SPT on Taxpayer Compliance

Perceived ease of use is a person's belief or judgment that an information system technology, such as e-SPT, is not tricky and troublesome when operating and is easy to understand (Noviandini, 2012). The TAM emphasizes that taxpayers' perceived ease of use can determine how technology acceptance (e-SPT) is the key to the taxpayer's behavioral intention as a user of technology (e-SPT) in carrying out their work, namely fulfilling tax obligations (Pranata & Supadmi, 2018). The statement is supported by Yuliastuti and Andi (2018), who also found that the ease of e-SPT positively affected taxpayer compliance in the Malang district. Thus, the second hypothesis of this study was formulated as follows:

H2. E-SPT's perceived ease of use positively affects taxpayer compliance.

The Role of Income Level in Moderating the Effect of e-Filling Perceived Usefulness on Taxpayer Compliance

Sofiana (2021) suggests that income is a measure of the progress and welfare of a region. Suppose the income of the people of an area is relatively high. In that case, it implies that the welfare and progress of the

area are high but vice versa, where if the income of the area's people is relatively low, the welfare and progress of the area are also low. The attribution theory explains that the income level of taxpayers is one of the external factors that influence individual civil servant taxpayer compliance behavior. At the same time, perceptions about the usefulness of e-filling are the internal factor influencing taxpayer compliance behavior. The income earned by taxpayers can influence their perception of e-filling's usefulness in fulfilling their tax obligations.

Perceptions regarding the usefulness of e-filling are how the e-filling system can provide benefits for taxpayers as users, which will increase their interest, but vice versa; if the taxpayer considers e-filling useless and does not know its function, then the taxpayer will not want to use it (Desmayanti, 2012). Santioso et al. (2018), in their research regarding the perception of the usefulness of e-filling, found that the taxpayer's perception of the use of e-filling positively affected the behavioral interest in using e-filling. In turn, it affected taxpayer compliance in fulfilling their tax obligations. Another research conducted by Salsabillah and Amanah (2022) using income level as a moderating variable found that the income level of taxpayers weakens the effect of reducing tax rates on taxpayer compliance. Based on this statement, the third hypothesis is formulated as follows:

H3. Income level moderates the effect of e-filling perceived usefulness on taxpayer compliance.

The Role of Income Level in Moderating E-SPT Perceived Ease of Use on Taxpayer Compliance

Perception of the ease of filling out e-SPT is related to how taxpayers perceive that filling out e-SPT is not difficult and that the system is easily operable. Desmayanti (2012) defines perceptions of ease of use of technology, including e-SPT, as a measure where taxpayers believe that technology is easy to use and operate. The attribution theory explains how individual civil servant taxpayers' perceptions of the ease of filling out e-SPT can be influenced by income earned. The level of income earned by each taxpayer can shape the taxpayer's perception regarding the ease of operating technology (ease of filling out e-SPT), which also affects taxpayer compliance in filling out, submitting, and reporting tax returns.

Tax collection carried out by the directorate general of taxes should pay attention to the financial condition or ability of the taxpayer to fulfill their tax duties. The income level of the taxpayer can influence the ability to pay. Research conducted by Sasalbillah and Amanah (2022) regarding the level of income as a moderating variable on taxpayer compliance found that the income level of taxpayers weakens the effect of reducing tax rates on taxpayer compliance. Based on the description above, the fourth hypothesis is formulated as follows.

H4. Income level moderates the effect of e-SPT perceived ease of use on taxpayer compliance.

Research Method

Research Design

The population of this study were all individual taxpayers registered at Ende Pratama Tax Office (KPP) in Ende City East Nusa Tenggara, and the sample was selected using a purposive sampling technique. As the sampling method required criteria (Sugiyono, 2018), The sample criteria used are only individual taxpayers working as civil servants, both teachers and non-teachers, registered at KPP Pratama Ende. Primary data was obtained directly from respondents using an online survey.

The Definition of Operational Variables

Taxpayer compliance is defined as a situation when the taxpayer understands or tries to understand all the provisions of the tax laws and regulations, procedures for paying taxes, and tax sanctions. Mardiasmo (2016) identified several indicators that can be used to measure taxpayer compliance variables, namely: 1) Compliance with registering with the tax office to obtain a Taxpayer Identification Number (NPWP), 2) Compliance in filling out tax forms clearly and entirely, 3) Compliance in reporting tax returns on time, 4) Compliance in calculating and paying taxes correctly, 5) compliance pays taxes payable on time.

The perception of the usefulness of e-filling is the level of how users, in this case taxpayers, believe that using an advanced system or technology will make it easier and improve performance so that they become

more efficient (Mujiyati et al., 2015). E-filing is seen as very helpful for taxpayers in fulfilling their tax obligations. Harjanto (2018) describes several indicators used to test perceptions of the usefulness of e-filling, namely: 1) e-filling is useful in increasing tax reporting productivity, 2) e-filling is useful in simplifying tax reporting, 3) e-filling is useful in improving tax reporting performance, 4) e-filling is useful in increasing the effectiveness and efficiency of tax reporting.

Ermawati and Delima (2016) suggest perception as a process experienced by a person to organize and interpret sensory impressions in order to give meaning to their environment. The indicators that will be used to test the variable of perceived ease of filling out e-SPT are sourced from the basis of Resmi (2015), namely: 1) easy to operate, 2) easy to use, 3) does not require much effort to interact with the system, 4) interaction between the system and the individual is clear and easy to understand, 5) ease of data recording.

Rahman (2018) defines taxpayer income as the amount of income in rupiah generated by taxpayers from their work, both main and side jobs. In the context of taxpayer compliance that will be examined in this study, taxpayer compliance is related to how much income a taxpayer earns from his work. A low level of income causes a person to prioritize basic needs and set aside his tax obligations. The indicators for measuring income levels as a moderating variable in this study originate from research conducted by Farandy (2018) on individual civil servant taxpayer compliance, which are: 1) remain obedient and obedient in paying taxes despite low incomes, 2) the size of the income earned is not an obstacle in paying taxes, 3) able to pay taxes owed, 4) the income earned can be used to meet life needs and fulfill tax obligations.

Data Analysis Technique

This study uses primary data in the form of a questionnaire, so it is necessary to test the quality of the data through a validity and a reliability test. Descriptive statistics serve to provide an illustration, or a brief description of the variables studied, namely the number of samples studied, the average value, minimum value, maximum value and standard deviation of each variable. The Normality test is used to test whether in the regression model both independent and dependent variables have a normal distribution or at least close to normal. If the significant value is <0.05 and Z > 1.96, then the data is not normally distributed. Data will be normally distributed if Z > 1.96 and significance > 0 (Ghozali, 2016). The multicollinearity test aims to test whether the regression found a correlation between the independent variables (Ghozali, 2016). The basis for decision making is that if the tolerance value is > 0.1 or equal to the VIF value < 10, it means that there is no multicollinearity between the variables in the regression model. The heteroscedasticity test was carried out using the Glesjer test, which is calculated from the significance probability above the confidence level (> 0.05).

Hypothesis testing consists of multiple linear regression analysis, statistical t test, coefficient of determination test and simultaneous test (F test). Multiple linear regression analysis is an analysis technique used to determine the effect of independent variables on variables (Ghozali, 2016). The moderating variable testing or moderated regression analysis (MRA) is used to test the interaction variable between the moderating variable and the independent variable on the dependent variable (Ghozali, 2016).

KWP = a + b1PKE + b2PKP + e   (Equation 1)

KWP = a + b1PKE + b2PKP + b3PKE*TPT + b4PKP*TPT + e   (Equation 2)

The t test is used to test the independent variables which individually have a dominant effect with a significance level of 5%. It is done by comparing the significance level (Sig t) of each independent variable with a sig level α = 0.05. If the significance level (Sig t) is less than α = 0.05, the hypothesis is accepted, which means that the independent variable has a significant influence on the dependent variable (Ghozali, 2016). The coefficient of determination test (R^2) is used as a measure to see how far the independent variable can explain its effect on the dependent (dependent) variable in the regression model (Ghozali, 2016). The F statistic test is used to determine whether or not there is a simultaneous effect between the independent variables on the dependent variable. The test criteria used are if the probability value (p value) < 0.05 then Ha is accepted and vice versa if the probability value (p value) is > 0.05 then Ha is rejected.

Results and Discussion

Research data was collected by distributing 115 questionnaires online via the Google form to individual taxpayers registered at KPP Pratama Ende who work as civil servants, both teachers and non-teachers. In this study, out of the 115 questionnaires distributed, only 114 questionnaires were returned and could be used as research data. After testing, it was found that 15 samples of data were outliers which resulted in the distribution of the data being abnormal so that the data had to be removed from the sample. Therefore, after eliminating said data that became outliers, the sample used in this study became 99 samples.

The characteristics of the respondents used in the study were classified based on age, gender, last education, income, and class of profession, both teachers and non-teachers, which are presented in Table 2.

Table 2. Characteristics of Respondents

No	Description	Classification	Number of Respondents	Percentage
1	Age	24-35	17	14.9%
		36-50	35	30.7%
		50-60	62	54.4%
	Total		114	100%
2	Gender	Male	52	45.6%
		Female	62	54.4%
	Total		114	100%
3	Last Education	SMA/SMK	32	28.1%
		D3/D4	13	11.4%
		S1	67	58.8%
		S2	2	1.8%
	Total		114	100%
4	Monthly income	<IDR5 million	95	83.3%
		>IDR5 million	19	16.7%
	Total		114	100%
5	Type of Civil Servant Profession	Teacher Civil Servant	76	66.7%
		Non-teacher Civil Servant	38	33.3%
	Total		114	100%

Source: Primary Data Processed, 2023

The results of the validity test showed that all question indicators had a value of r count > r table (0.195) and sig. < 0.05 so it is declared valid. The results of the reliability test show that the results of each variable in the questionnaire used have a Cronbanch's Alpha value > 0.6. It can be concluded that statistically it is feasible to use.

Table 3. Descriptive Statistics

Description	N	Minimum	Maximum	Mean	Std. Deviation
Taxpayer Compliance (KWP)	99	28	40	35.44	2.85
Perceived Usefulness Of E-Filling	99	33	45	39.44	3.18
Perceived Ease of Filling e-SPT	99	31	50	39.66	3.93
Income Level	99	15	25	22.10	2.06

Source: Primary Data Processed, 2023

Based on the data contained in Table 3, it can be described that the number of respondents (N) is 99. Of the 99 respondents, the dependent variable Taxpayer Compliance (KWP) has a minimum (lowest) value of 28, a maximum value of 40. This indicates that the level of taxpayer compliance ranged from 28 to 40 with a median of 35.44 at a standard deviation of 2.85. The perceived usefulness of e-filling has a maximum score of 45, a minimum score of 33 which indicates that the perceived usefulness of e-filling ranges from 33 to 45 with a median value of 39.44 at a standard deviation of 3.18. While the variable perceived ease of filling

e-SPT has the highest score at 50 and the lowest score at 31, which means that the perceived ease of filling out e-SPT ranges from 31 to 50 with a median value of 39.66 at a standard deviation of 3.98. The income level variable as the moderating variable has the highest value of 25 and the lowest value of 15. This means that this indicates that the income level as the moderating variable in this study ranges from 15 to 25 with a median value of 22.10 at a standard deviation of 2.06.

Table 4. Normality Test Results

Description	Unstandardized Residual	Alpha
N	99	0.05
Asymp. Sig. (2-tailed)	0.20	

Source: Primary Data Processed, 2023

Table 5. Multicollinearity Test Results

Description	Tolerance	VIF
Perceived usefulness of e-Filling	0.89	1.12
Perceived Ease of Filling e-SPT	0.90	1.10
Income Level	0.88	1.15

Source: Primary Data Processed, 2023

Table 6. Heteroscedasticity Test Results

Description	Significant	Alpha
Perceived usefulness of e-Filling	0.20	0.05
Perceived Ease of Filling e-SPT	0.15	0.05
Income Level	0.63	0.05

Source: Primary Data Processed, 2023

Based on Table 4 shows the results of the normality test with the Asymp. Sig. (2-tailed) value 0.20 > 0.05 so that it can be concluded that the residual data used is normally distributed. Table 5 shows the results of the multicollinearity test and among the variables in this study there was no multicollinearity between each other because each variable had a VIF value < 10 and a tolerance value > 0.10 so it could be concluded that the regression model used in this study can be deemed good. The heteroscedasticity test with the Glesjer test in table 6 shows that all variables have a significance probability value of > 0.05 so that the regression model used does not show symptoms of heteroscedasticity.

Table 7. Hypothesis Test Result

Variabel	Constant	B	F	Sig	Adj. R^2	Sig.	Conclusion
PKE	8.85	0.46		0.00	0.42	0.00	H1 Supported
PKP		0.20	34.27	0.00		0.00	H2 Supported
PKE.TPT	13.73	0.01	24.70	0.00	0.49	0.41	H3 Not Supported
PKP.TPT		-0.00		0.00		0.83	H4 Not Supported

Source: Primary Data Processed, 2023

Based on Table 7 the regression equation model can be determined to analyze the influence of the variables perceived usefulness of e-filing and perceived ease of completing e-SPT forms on tax compliance among civil servant (PNS) taxpayers, along with the interaction variable between income level as a moderating variable with perceived usefulness of e-filing and perceived ease of completing e-SPT forms on tax compliance among civil servant taxpayers in Equation Model. Equation 1 uses multiple linier regression analysis. Equation Model 2 uses the Moderated Regression Analysis method.

KWP = 8,848 + 0,464PKE + 0,209PKP + e
KWP = 13,727 + 0,050PKE + 0,249PKP + 0,016PKE*TPT − 0,004PKP*TPT + e

The results of the t statistical test in Table 7 show that the variable Perceived usefulness of e-Filling (PKE) has a significance value of 0.00 <0.05 and a beta coefficient of 0.46 in a positive direction, so that the first hypothesis (H1) the authors states that the perceived usefulness of e-Filling has a positive effect on individual taxpayer compliance as civil servants is accepted. The variable Perceived Ease of Filling in e-SPT (PKP) has a significance value of 0.00 < 0.05 and a beta coefficient of 0.20 in a positive direction, so the second hypothesis (H2) stating that perceptions of ease of filling in e-SPT have a positive effect on civil servant taxpayer compliance is accepted. Meanwhile, the interaction variable between Perceived Usefulness of e-Filling and Income Level (PKE.TPT) has a significance value of 0.42 or > 0.05 and a beta coefficient of 0.01. It means that the third hypothesis (H3) stating that the level of income can moderate the effect of perceived usefulness of e-filling on taxpayer compliance of civil servants is rejected.

The results of the test for the coefficient of determination in table 7 for the regression model 1 show that the Adjusted R^2 value is 0.41, which means that the variable perceived usefulness of e-filling and perceived ease of filling out e-SPT to civil servant taxpayer compliance can be explained at 41.7% while the remaining is 58.3% is explained by other variables that are not used in this study. Meanwhile, the results of the test for the coefficient of determination for the regression model 2 show that the value of Adjusted R^2 is 0.49, which means that the WPOP PNS compliance variable can be explained by perceived usefulness of e-filling, perceived ease of filling out e-SPT, income level, interaction between perceived usefulness of e-filling with income levels and the interaction between perceptions of the ease of filling out e-SPT by 49.2%. While the other 50.9% is explained by other variables outside the variables of this study.

Based on table 7 it can be seen that the results of the F statistical test for the regression equation model 1 show that the calculated F value is 34.27 with a significance value of 0.00 <0.05, so it can be concluded that the perception of the usefulness of e-filling and the perceived ease of filling out e-SPT simultaneously have an influence on the compliance of individual PNS taxpayers. Meanwhile, the regression equation model 2 shows that the calculated F value is 24.70 with a significance value of 0.00 so it can be concluded that the perceived usefulness of e-filling, the perceived ease of filling out e-SPT and income levels, the interaction between perceived usefulness of e-filling and the level of income and the interaction of perceptions of the ease of filling out e-SPT and income levels simultaneously have an influence on the compliance of individual PNS taxpayers.

The Effect of Perceived Usefulness of e-Filling on Civil Servant Taxpayer Compliance

Based on the results of the statistical t test that has been carried out, it shows that the variable perceived usefulness of e-filling (PKE) has a significance value of 0.00 <0.05. This means that the perception of the usefulness of e-filling has a positive effect on individual civil servant taxpayer compliance in Ende district. These results indicate that the higher the taxpayer's perception of the use of e-filling, the higher the taxpayer compliance. In accordance with the theory acceptance model (TAM) which explains how individual civil servant taxpayers as users of e-filling are willing to accept that the presence of technology such as e-filling is useful in helping to improve their tax reporting performance which will also increase taxpayer compliance in terms of fulfilling their tax obligations (Venkatesh & Davis, 2000). Perception of the Usefulness of e-filling is a factor that influences obedience and compliant behavior of individual PNS taxpayers in fulfilling their tax obligations. When taxpayers believe that e-filling is useful and can facilitate the tax reporting process, the higher the willingness and compliance of taxpayers in fulfilling their tax obligations, because with the existence of e-filling technology, taxpayers will feel the process of calculating, reporting and depositing the tax they owe becomes no longer difficult and complicated. Taxpayers can calculate, report and pay taxes from anywhere and at any time, simply by using their gadget or computer whilst connected to the internet without having to go to the tax office directly so that it will save time, money and effort (Nurlaela, 2017). These results support the research conducted by Noviana et al. (2017) which explains that perceptions of the usefulness of implementing e-filling have a positive effect on compliance in submitting annual e-SPT.

The Effect of Perceived Ease of Filling e-SPT on Civil Servant Taxpayer Compliance

Based on the results of the t statistical test that has been carried out, it shows that the variable perceived ease of filling out e-SPT (PKP) has a significance value of 0.005 <0.05. This means that the perception of the ease of filling out e-SPT has a positive effect on individual civil servant taxpayer compliance in Ende district. These results indicate that the higher the perception of individual PNS taxpayers about the convenience in filling out their e-SPT, the higher the taxpayer compliance. The Theory of Acceptance Model (TAM) explains that taxpayers' perceived ease of use can determine how acceptance of technology (e-SPT) is the key to the behavioral intention of taxpayers as users to use technology (e-SPT) in carrying out their individual work. namely fulfilling its tax obligations which leads to increased taxpayer compliance (Pranata & Supadmi, 2018).

When individual PNS taxpayers feel that the process of filling out e-SPT is easy, this will further encourage the willingness of taxpayers to comply with reporting and depositing their SPT, both periodical and annual SPT. Most PNS individual taxpayers feel that SPT reporting using e-SPT media is much more effective when compared to manual SPT, besides from saving on paper use, SPT reporting can be done from anywhere using a computer and speeds up the data input process. For PNS taxpayers in the Ende district itself, learning and understanding how to fill out an e-SPT is not complicated because the e-SPT form is quite simple and is supported by clear and easy-to-understand filling instructions. The most important thing is mastering the operation of a gadget or computer and internet connection, thus filling out the e-SPT is considered quite easy. These findings support research conducted by Juliantara and Setiawan (2017) who found the result that the Ease of Filling in SPT has a positive effect on Taxpayer Compliance at KPP Pratama East Denpasar.

The Effect of Income Level in Moderating Perceptions of the Usefulness of e-Filling on Civil Servant Taxpayer Compliance

Based on the results of the t statistical test that has been carried out, it shows that the results of the interaction variable between income level as a moderating variable and the perceived usefulness of e-filling have a significance value of 0.423 > 0.05. This means that the level of income is not able to moderate the effect of perceptions of the usefulness of e-filling on taxpayer compliance of individual civil servants in Ende district. This finding means that there is no directly proportional effect between the perception of individual PNS taxpayers regarding the usefulness of e-filling on individual PNS taxpayer compliance through income level as a moderating variable. Or with the increasing perception of the usefulness of e-filling and followed by an increase in the level of income earned by individual civil servant taxpayers, it will not necessarily increase the compliance of individual civil servant taxpayers. In accordance with the attribution theory, the level of income is an external factor that can influence the obedient behavior of taxpayers in fulfilling their tax obligations (Sasalbillah & Amanah, 2022) . However, in this study the income level variable which is an external factor is unable to act as a moderator in the relationship between views or perceptions of the usefulness of e-filling on taxpayer compliance so that whether the income level of the taxpayer is high or low it will not affect the taxpayer's view of the use of e-filling in assisting their tax reporting (Leo et al., 2022). The level of income earned by PNS taxpayers cannot determine and influence taxpayers in forming an impression or perception of the usefulness of e-filling itself. Therefore, the income level variable is classified as a moderating predictor variable. The results of this study support the research conducted by Leo et al., (2022) who found that the level of income has a significant effect on taxpayer compliance while the income level interaction variable as a moderator does not have a significant effect on taxpayer compliance.

The Effect of Income Level in Moderating Perceptions of Ease of Filling in e-SPT on Civil Servant Taxpayer Compliance

Based on the results of the t statistical test that has been carried out, it shows that the interaction variable between income level as a moderating variable and the perceived ease of filling out e-SPT has a significance value of 0.834 > 0.05. This means that the level of income is not able to moderate the effect of perceptions

of the ease of filling out e-SPT on the compliance of individual civil servant taxpayers in Ende district. The results of this study imply that there is no directly proportional effect between the perceived ease of filling out e-SPT on individual civil servant taxpayer compliance with income levels as a moderating variable or with the increase of taxpayer perceptions on the ease of filling out e-SPT followed by increasing levels of income obtained by individual civil servant taxpayers does not necessarily increase the compliance of individual civil servant taxpayers. In line with the attribution theory, the level of income is one of the external factors that can influence the obedient behavior of taxpayers in fulfilling their tax obligations (Prastyatini & Nabela, 2023). However, in this study the income level variable which is an external factor turns out to be unable to act as a moderator in the relationship between perceptions of the ease of filling out e-SPT on taxpayer compliance so that whether the level of income earned by taxpayers is high or low it will not affect the taxpayer's perception that it will be easier to fill out the e-SPT. The taxpayer's perception of whether or not it is easy to fill out the e-SPT is measured by how simple the e-SPT form is so that it is easy for the taxpayer to learn and understand and not by how much income the taxpayer earns. (Anggraeni, 2011). Even though it is one of the principles that is considered in tax collection, the income level variable in this study is unable to moderate the variables of perception of the ease of filling out e-SPT towards the compliance of individual PNS taxpayers. The results of this study are not in line with research conducted by Sasalbillah and Amanah (2022) concerning income level as a moderating variable on taxpayer compliance which found that the income level of taxpayers weakens the effect of reduced tax rates on taxpayer compliance.

Conclusion

Based on the results of the study, it can be concluded that the perception of the usefulness of e-filling has a positive effect on individual civil servant taxpayer compliance in Ende district. Meanwhile, the perception of ease of filling out e-SPT has a positive effect on individual civil servant taxpayer compliance in Ende district. As for the moderating variable, the level of income is not proven to be able to moderate the effect of perceived usefulness of e-filling and perceived ease of filling out e-SPT on taxpayer compliance of individual civil servants in Ende Regency as well as perceived usefulness of e-filling and perceived ease of filling out e-SPT simultaneously has positive effect on taxpayer compliance.

This study has several limitations after going through several testing processes including that there are still 50.9% of other variables that can affect taxpayer compliance that have not been examined by the author. This research only uses research objects that focus on individual taxpayers that are civil servants, while there are still many taxpayers with professions other than civil servants who can be used as research objects such as the TNI/POLRI, private and state-owned employees, freelancers, self-employed etc. In this study the data collection technique used was a questionnaire that hold an opportunity for bias to occur in the data collected. This could be due to differences in perception regarding the questions asked between the researcher and the respondent where the researcher cannot control the answers given by the respondent whether the respondent answered honestly or dishonestly.

The author has several suggestions for future researchers, such as adding new variables that could influence taxpayer compliance but haven't been utilized yet. Additionally, using other variables as moderating factors, like educational level, internet literacy, technological proficiency, interests, etc., could be explored to moderate the impact of taxpayer perceptions on tax compliance. It is recommended to broaden the scope of the research, expanding the study's focus beyond only PNS taxpayers to encompass all individual taxpayers from various professions. Moreover, increasing the research sample size is advised to provide a more comprehensive analysis.

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