



The Influence Of Taxpayer's Level Of Trust, Tax Knowledge Tax Education On Tax Payment Compliance Online Transaction In Surabaya

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ABSTRACT

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There are so many tax problems in Indonesia, especially online, with the passage of time, online buying and selling transactions will also increase and the level of difficulty is quite difficult to detect potential taxes online. Some of the descriptions above serve as the basis for conducting research by focusing on the factors that affect the level of taxpayer confidence, knowledge of taxation, tax counseling on compliance with online transaction tax payments in Surabaya. The population in this study are online actors in the fashion sector who operate on Instagram social media accounts and are domiciled in Surabaya. The analytical technique used in this study is Multiple Linear Regression. Based on the results of the analysis and discussion, the results of the study can be concluded as follows: The level of trust of taxpayers partially has a negative and insignificant effect on online tax payment compliance. Tax knowledge partially has a significant positive effect on online tax payment compliance. Tax counseling partially has a positive and insignificant effect on online tax payment compliance. There is a significant positive effect simultaneously on the level of taxpayer confidence, knowledge of taxation, tax counseling on tax payment compliance.

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1. Introduction

Now the world has entered the digital era, where technological developments are increasingly rapid in all fields. One of the resulting impacts is the creation of information technology in the form of the internet. It is undeniable, the progress of information technology that is growing rapidly is directly proportional to the increase in internet users, especially in Indonesia. Indonesia is the 6th largest internet user in the world. Even Indonesia is projected to be able to seize the position of Japan to rank 5 (liputan6.com, August 2017).

The use of the internet is becoming increasingly central because it has many functions and facilities in it. Based on We Are Social & Hootsuite's Digital in 2018 in Southeast Asia Part 2 Report, internet users in Indonesia as of January 2018 have reached 132.7 million people out of a total population of around 265.4 million people, which means that 50% of Indonesians are internet users. (wearesocial.com). The rapid growth of internet users has changed the pattern of people's activities in various ways. The many conveniences obtained ranging from unlimited communication to having an impact on the economy make economic activities enter a new phase such as the shifting of trade trends from conventional to digital.

Changes in community activity patterns put pressure on the increasing needs of life, creating a new mindset for people to meet their needs by doing business and using the internet as a medium, so that a new term appears in the business world, namely electronic or online commerce. Online is electronic commerce, which is a collection of technologies, applications, and businesses that connect sellers and buyers to carry out transactions for the distribution, purchase, sale, marketing of goods and services electronically via the internet or television, www (world wide web), or other computer networks. (wikipedia.com).

The use of the internet in the world of commerce through online transactions can provide benefits for both sellers and buyers, for example, sellers can reduce marketing costs and operational costs to be lower



compared to conventional trading and for buyers it can make shopping easier so that it is more practical, can be done anytime and anywhere. anywhere without having to meet face-to-face with sellers like conventional trading concepts in general.

The easier and more convenient it is to make buying and selling transactions through online transactions, making conventional trading transactions drop significantly. Data on the Growth in the Value of Online Transactions in Indonesia in 2011 amounted to Rp. 13.5 trillion (Bank Indonesia, Katadata in Financial Media, March 2018:15). This value continued to climb to Rp47 trillion in 2015, Rp75 trillion in 2016, and is projected to be Rp102 trillion in 2018 (Media Finance, March 2018:15). Higher levels of efficiency and effectiveness make online even more desirable. The convenience and opportunities offered coupled with the growth of a young population who are familiar with technology have created new business strategies. One of them is an online business or commonly known as Olshop.

Connoisseurs of online transactions are increasing, for example, in the city of Surabaya, according to Google research and market research institute Growth from Knowledge (GfK), the online shopping fever in Indonesia has made the city of Surabaya, which is the 2nd largest city in Indonesia, beat the residents of Jakarta and Medan in terms of online shopping. The online shopping rate in Surabaya reaches 71%, this figure is above Jakarta at 66%, and Medan at 68% (tempo.co, August 2017). This makes Surabaya a destination for many trading or online industrial companies to develop their industry in Indonesia. One example is Bukalapak.com which is expanding to the city of Surabaya because according to Achmad Zaky as the founder of Bukalapak.com, Surabaya is an important city in online business development after Jakarta. Therefore,

Factors that affect a country's tax revenue is the level of taxpayer compliance in that country. The more aware and obedient to tax regulations, the more a country's tax revenue will increase. Taxpayer compliance in Indonesia is still a problem, tax observers from Danny Darussalam Tax Center (DDTC) said that currently the level of tax compliance in Indonesia is still very low, reflected in Indonesia's tax ratio which is still at the level of 10.8%, while the International The Monetary Fund (IMF) requires a tax ratio of 12.5% to achieve sustainable development (jawapos.com, March 2018).

The Directorate General of Taxes at the Ministry of Finance in Sari (2018) said that the online market is growing rapidly in Indonesia but only a few online players already have a Taxpayer Identification Number (NPWP), which means that they have not registered or reported as a Taxpayer for Taxpayer Compliance. According to data obtained from the Directorate General of Taxes, 1,600 samples (online actors) were tried, of which 600 have not been identified and 1,000 have been identified. Only 620 out of 1,000 business actors already have a Taxpayer Identification Number (NPWP). Most of those who already have a Taxpayer Identification Number (NPWP) have reported but it is not known that the reporting is in accordance with the facts that occurred at the time of the transaction. Ownership of a Taxpayer Identification Number (NPWP) is the identity of a person who has registered as a Taxpayer and is a requirement to be able to report and pay his tax obligations. Registering as a Taxpayer is one indicator of tax payment compliance, the data above shows that there are still few online actors who have a Taxpayer Identification Number (NPWP) so that online taxpayer compliance in Indonesia is still very low.

Every online sales transaction will provide benefits for online actors and will increase their economic income. Income Tax Law Number 36 Year 2008 article 4 paragraph 1 concerning Income Tax explains that any additional economic capacity received or obtained by a Taxpayer, both from Indonesia and from outside Indonesia, which can be used for consumption or to increase the wealth of the Taxpayer concerned, by name and in any form. This means that the addition of a person's economic capacity can be said as income, so that every taxpayer who earns income which is included in the tax object is of course obliged to carry out his tax obligations by paying taxes to the state. Therefore,

The emergence of compliance starts from the level of confidence in taxes because the level of trust is the main capital for taxpayers to foster a sense of compliance. The Taxpayer's Trust Level is the Confidence Level in understanding that taxes are the largest source of state revenue, trying to understand the laws and sanctions in tax regulations, being aware that tax payments are an obligation, the Taxpayer's perception of the implementation of fines (Hasanah, 2016). The level of trust of online taxpayers also needs to be considered by the government to improve online taxpayer compliance, because the level of trust of online taxpayers is still low, strengthened by research that shows the same thing, namely research from Hasanah (2016), entitled "The Effect of Understanding Tax Regulations"., Tax Rates, Environment, and the Level of Taxpayer Trust in Online User Taxpayer Compliance (Case Study on Online Shopping Actors)" on the Trust Level variable



shows that the Taxpayer Trust Level does not have a partial significant effect on online Taxpayer compliance. The results of the regression coefficient value are positive, meaning that the level of taxpayer confidence in taxpayer compliance is directly proportional. If the Taxpayer's Trust Level is increased, the Taxpayer will be more obedient to the fulfillment of his obligations. The results of the regression coefficient value are positive, meaning that the level of taxpayer confidence in taxpayer compliance is directly proportional. If the Taxpayer's Trust Level is increased, the Taxpayer will be more obedient to the fulfillment of his obligations. The results of the regression coefficient value are positive, meaning that the level of taxpayer confidence in taxpayer compliance is directly proportional. If the Taxpayer's Trust Level is increased, the Taxpayer will be more obedient to the fulfillment of his obligations.

Another basic thing that must be owned by taxpayers is knowledge. Without knowledge of taxation, it will be difficult for taxpayers to carry out their tax obligations. Several studies show that the taxation knowledge possessed by the taxpayer will support the taxpayer to carry out his tax obligations. Knowledge of online transaction taxation is still a new thing to learn, understand, and apply for online actors. Several studies show that tax knowledge has an effect on compliance to carry out tax obligations. As in Arrum S. (2016)'s research, entitled "The Influence of Knowledge of Tax Regulations, Quality of Fiscal Services,

Tax counseling in various forms or methods. Counseling that is carried out regularly and effectively by conducting counseling or through print and electronic media will greatly assist the dissemination of information regarding tax regulations. The information obtained will provide knowledge and understanding for taxpayers so that they will be more aware to understand and fulfill their tax obligations, especially regarding new regulations on online taxes, of course, more efforts are needed for the tax authorities to provide counseling for online actors. The knowledge gained is expected to raise a level of confidence in understanding the usefulness and benefits of taxes for the community and for oneself which will later lead to a sense of personal desire to pay taxes which gives birth to a disciplined attitude in paying taxes.

The government on the other hand faces challenges because of the unique form of online transactions. It is different from conventional transactions which can be easily followed up because the name of the owner, address of place of business and telephone number is clear even though the taxpayer does not have a NPWP (Taxpayer Identification Number) because it is still quite clear where the place of business and income is, so it can still be investigated. Sales in the social media platform category will be more difficult to record or track by the government when compared to the marketplace (Bukalapak, Tokopedia, Lazada, etc.) because the nature of the transaction is personal, plus the government has not fully identified all online actors. If the government is more observant of being online on social media sites like Instagram,

There are so many tax problems in Indonesia, especially online, with the passage of time, online buying and selling transactions will also increase and the level of difficulty is quite difficult to detect potential taxes online.

2. Research Methods

The type of research used is quantitative. This is because to find out, test and analyze the effect of taxpayer confidence level (X1), tax knowledge (X2) and tax counseling (X3) on tax payment compliance (Y) using data in the form of numbers. The figures are obtained from the respondents' answers which are processed using SPSS data. Therefore, it is necessary to test the hypotheses that have been proposed, so that the research and analysis methods designed are in accordance with the variables studied so as to obtain accurate results. The object of research is something that is of concern in a study, the object of this research is the target in research to get answers and solutions to problems that occur. Sugiyono (2017:41) explains the notion of research objects as scientific targets to obtain data with certain goals and uses about something objective, valid and reliable about something (certain variables). The object of research in this study is the level of trust of taxpayers, knowledge of taxation and tax counseling on tax payment compliance from online actors in the fashion sector who operate on Instagram social media accounts domiciled in Surabaya.

3. Results And Discussion

3.1 Multiple Linear Regression Analysis

The analytical technique used in this study is Multiple Linear Regression with 3 independent variables, namely the level of taxpayer confidence (X1), tax knowledge (X2) and tax counseling (X3) and 1 dependent

variable, namely Tax Payment Compliance (Y). According to Hasanah (2016), this test is used to see the magnitude of the influence of the independent variables on the dependent variable. Based on the results of the tests carried out, the following results were obtained:

Table 1.
Multiple Linear Regression Test Results Coefficientsa

Model	UnstandardizedCoefficients		StandardizedCoefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1,486	2,362		,629	,531
Taxpayer Confidence Level (X1)	-.012	,082	-.014	-,149	,882
Tax knowledge (X2)	,658	,071	,798	9,283	,000
Tax Counseling (X3)	,063	,067	0.075	,944	,348

Source: Primary Data (processed), 2021

Based on table 1 of the results of the multiple linear regression test above, what is read is the value in column B, the first row shows the constant (a) and the next row shows the coefficient of the independent variable. Therefore, the multiple linear regression equation model obtained is as follows:

$$Y = 1.486 - 0.012X1 + 0.658X2 + 0.063X3 + e$$

The constant value with the regression coefficient in table 4.14 can be explained as follows:

- a. The constant of 1.486 indicates that if the independent variables (Taxpayer Trust Level, Tax Knowledge and Tax Counseling) are assumed to be unchanged (constant) then the Y value (Tax Payment Compliance) is 1.486%.
- b. The variable coefficient of the taxpayer's Trust Level (X1) of -0.012 means that for every 1% increase in the taxpayer's Trust Level, the online tax payment compliance will decrease by - 0.012%.
- c. The variable coefficient of taxation knowledge (X2) of 0.658 means that for every 1% increase in tax knowledge, online tax payment compliance will increase by 0.658%.
- d. The variable coefficient of taxation education (X3) is 0.063, meaning that for every 1% increase in tax counseling, online tax payment compliance will increase by 0.063%.

3.2 Coefficient of Determination

The coefficient of determination (R2) is needed to measure how much the influence of the taxpayer's level of trust, tax knowledge and tax counseling on tax payment compliance of online shop actors. The coefficient of determination (R2) is also intended to determine the best level of accuracy in regression analysis, this is indicated by the magnitude of the coefficient of determination (R2) between 0 to 1. If the coefficient of determination (R2) 0 means that the independent variable has absolutely no effect on the variable. dependent (Sutiyono, 2013). Based on the results of the tests carried out, the following results were obtained:

Table 3.
Results of the Coefficient of Determination Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,830a	,688	,676	3,67509

Based on table 2, the results of the coefficient of determination test above, obtained the results of R2 (coefficient of determination) of 0.688 or 68.8%. This can be interpreted that online tax payment compliance is influenced by the taxpayer's level of trust, tax knowledge and tax counseling by 68.8%. The remaining 31.2% is influenced by other variables outside the discussion in this study. In addition to the coefficient of determination, there is also a correlation coefficient that shows the magnitude of the relationship between the independent variables, namely the level of taxpayer confidence, tax knowledge and tax counseling on online tax payment compliance. In table 4.15 the results of the coefficient of determination test show the R value (correlation coefficient) of 0.830 which is between 0.80 - 1.



3.3 Hypothesis testing

Hypothesis testing was carried out using the F test formula (model fit) and t test. The presentation steps taken for each hypothesis test are as follows:

a. Simultaneous Significant Test (Statistical test f)

The F statistic test was carried out with the aim of testing whether the overall independent variables, namely the level of taxpayer confidence, tax knowledge and tax counseling had a simultaneous/simultaneous effect on one dependent variable, namely tax payment compliance. You do this by looking at the ANOVA table for the results of SPSS processing. The steps for testing the hypothesis are as follows:

1) Formulating statistical hypotheses

H0 : 1, 2, 3 = 0 (There is no simultaneous significant positive effect on taxpayer confidence level (X1), tax knowledge (X2), tax counseling (X3) on tax payment compliance (Y)).

H1 : 1, 2, 3 0 (There is a simultaneous significant positive effect on taxpayer confidence level (X1), tax knowledge (X2), tax counseling (X3) on tax payment compliance (Y)).

2) Determining the level of significance

The significance level is (α) = 5% or 0.05 with degrees of freedom $df_1 = (k - 1)$ and $df_2 = (n - k)$. So therefore

$df_1 ; df_2 = (k - 1 ; n - k)$

$df_1 ; df_2 = (3 - 1 ; 80 - 3)$

$df_1 ; df_2 = (2 ; 77)$

Obtained Ftable of 3.12

3) Finding the value of Fcount

Table 3.

ANOVA For F . Test Anovaa

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2264,325	3	754.775	55.883	.000b
	Residual	1026,475	76	13,506		
	Total	3290,800	79			

a. Dependent Variable: Tax payment compliance (Y)

b. Predictors: (Constant), Tax Counseling (X3), Tax Knowledge (X2), Taxpayer Trust Level (X1)

In table 3 ANOVA for the f test above, the Fcount value is 55.883.

4) Decision criteria:s.

If the significant level is > 0.05 or $F_{count} < F_{table}$, then Ho is accepted and H1 is rejected, which means there is no significant positive effect simultaneously with the taxpayer's confidence level (X1), tax knowledge (X2), tax counseling (X3) on payment compliance tax (Y). If the significant level is < 0.05 or $F_{count} > F_{table}$, then Ho is rejected and H1 is accepted which means there is a significant positive effect simultaneously on the level of taxpayer confidence (X1), knowledge of taxation (X2), tax counseling (X3) on tax payment compliance (Y).

This study shows the results obtained that the significant level in the ANOVA table is $0.000 < 0.05$ and $F_{count} > F_{table}$ is $55.883 > 3.12$. That is, Ho is rejected and H1 is accepted, which means there is a significant positive effect simultaneously on taxpayer confidence level (X1), tax knowledge (X2), tax counseling (X3) on tax payment compliance (Y).

b. Individual parameter significance test (t statistic test)

The t statistic test is also known as the individual significant test where this test shows how far the influence of the independent variable is partially on the dependent variable. According to Ghozali (2016: 97), some of the steps needed are as follows:

1) Formulating statistical hypotheses

H0 : 1, 2, 3 = 0 (There is no partially significant positive effect on taxpayer confidence level (X1), tax knowledge (X2), tax counseling (X3) on tax payment compliance (Y)).

H1 : 1, 2, 3 0 (There is a partially significant positive effect on the level of confidence in tax payments (X1), knowledge of taxation (X2), tax counseling (X3) on tax payment compliance (Y)).

2) Finding the level of significance

The significance level is (α) = 5% or 0.05 with degrees of freedom $df = (n - k)$. So therefore

$df = (n - k)$

$df = (80 - 3)$

df = (77)

because the one-way test hypothesis is obtained ttable of 1.665 3. Looking for the value of tcount

Table 4.
Partial Test Results (t Test)

Model	UnstandardizedCoefficients		StandardizedCoefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1,486	2,362		,629	,531
Taxpayer Confidence Level (X1)	-,012	,082	-,014	-,149	,882
Tax knowledge (X2)	,658	,071	,798	9,283	,000
Tax Counseling (X3)	,063	,067	0,075	,944	,348

a. Dependent Variable: Tax payment compliance (Y)
Source: Primary Data (processed), 2021

In table 4. the results of the t-test above, the tcount value is -0.149 for the taxpayer confidence level variable (X1), the tcount value is 9.283 for the tax knowledge variable (X2), and the tcount value is 0.944 for the tax counseling variable (X3).

Decision criteria:, If the significant level is > 0.05 or tcount < ttable, then Ho is accepted and H1 is rejected, which means that there is no partially significant positive effect on the level of taxpayer confidence (X1), tax knowledge (X2), tax counseling (X3) on payment compliance tax (Y). If the significant level is <0.05 or tcount > ttable, then Ho is rejected and H1 is accepted which means there is a partially significant positive effect on the taxpayer's confidence level (X1), tax knowledge (X2), tax counseling (X3) on tax payment compliance (Y).

3.4 Discussion

a. The Effect of Taxpayer Trust Level on Tax Payment Compliance

The results of statistical analysis obtained the value of the variable coefficient of taxpayer confidence level (X1) of -0.012. This value indicates that the taxpayer's confidence level variable has a negative effect on tax payment compliance. This value also shows that with the increasing level of trust of taxpayers, the tax payment compliance will decrease. Based on the results of partial hypothesis testing (t test) conducted, the result is that the taxpayer confidence level has a significant value of 0.882 which means this value is greater than 0.05, with tcount of -0.149 and ttable of 1.665 tcount < ttable, Based on this, it can be concluded that the taxpayer's trust level partially has a negative and insignificant effect on online tax payment compliance. Thus, the first hypothesis (H1) is that there is a significant positive effect of the taxpayer's level of trust on tax payment compliance is rejected. The level of trust of taxpayers is a measure of how much confidence taxpayers have in the legal system and government in Indonesia that has been carried out fairly and correctly. The main focus of the level of trust of taxpayers is how the relationship that exists today between the state and its citizens. Trust is something that is expected from honesty and cooperative behavior based on sharing the same norms and values (Doney et al., 1998 in Handayani et al., 2012). In many developed countries that impose tax obligations, every citizen gets adequate benefits, such as allowances for education, health, transportation and others. These benefits directly or indirectly encourage taxpayers to fulfill their obligations to pay taxes with full awareness that they will get their rewards through facilities that have been designed by the government. Automatically the desire to deny the obligation to pay taxes will be eroded.

b. Effect of Tax Knowledge Towards Tax Payment Compliance

The results of statistical analysis obtained the coefficient value of the tax knowledge variable (X2) of 0.658. This value indicates that the tax knowledge variable has a positive effect on tax payment compliance. This value also shows that the increasing knowledge of taxation will further increase the compliance of tax payments. Based on the results of partial hypothesis testing (t test) conducted, the results obtained that tax knowledge has a significant value of 0.000 which means this value is less than 0.05, with tcount of 9.283 and ttable of 1.665 tcount > ttable, based on this it can be concluded that Partially, knowledge of taxation has a significant positive effect on online tax payment compliance.

The results of this study support the results of research conducted by Sutiyono (2013), Marcellin (2014), Arrum S. (2016), Hasanah (2016), Nugroho (2016), and Salmah (2018) where the results of these studies conclude that there is a significant influence partially positive significant taxation knowledge on tax payment



compliance. In this study, it shows that the knowledge of tax payments of the respondents is still in the doubtful category in terms of NPWP registration, filling out SPT, tariffs to information obtained about tax regulations for online either through KPP (Tax Service Office) and training. The majority of respondents do not have a TIN, respondents still feel they do not want to pay taxes because they feel that they have not received knowledge about online tax regulations from the government, giving rise to doubts about what obligations online shop actors must do. Increased knowledge of both formal and non-formal taxation will have a positive impact on the level of trust of taxpayers. Therefore, knowledge of taxation makes taxpayers have to be more active to assist the state in increasing the prosperity and welfare of citizens through tax payments.

c. The Effect of Tax Counseling on Tax Payment Compliance

The results of statistical analysis obtained the coefficient value of the Tax Counseling variable (X3) of 0.063. This value indicates that the tax counseling variable has a positive effect on tax payment compliance. This value also shows that the increasing tax counseling will increase the tax payment compliance. Based on the results of partial hypothesis testing (t test) conducted, the results obtained that tax counseling has a significant value of 0.348 which means this value is greater than 0.05, with tcount of 0.944 and ttable of 1.665 tcount < ttable, based on this it can be concluded that Partially, tax counseling has a positive and insignificant effect on online tax payment compliance.

The results of this study support the results of research conducted by Marcellin (2014) and Herryanto and Toly (2013) which states that tax counseling has no significant effect on taxpayer compliance. It can be said that the counseling carried out by the tax authorities or the government has not reached its target. Of the 9 statement items submitted to respondents, many items that received tax cases through social media were still in the doubtful category. Respondents, namely online actors whenever they open the internet or social media, are more focused on running their business activities and tend to ignore tax news on social media. Counseling is urgently needed to provide information to the public regarding current online tax regulations.

4. Conclusion

Based on the results of the analysis and discussion as described in the previous chapter regarding the effect of the taxpayer's level of trust, tax knowledge and tax counseling on tax payment compliance, the results of the study can be concluded as follows: The level of taxpayer confidence partially has a negative and insignificant effect on online tax payment compliance. Thus, the first hypothesis (H1) is that there is a significant positive effect of the taxpayer's level of trust on tax payment compliance is rejected. Tax knowledge partially has a significant positive effect on online tax payment compliance. Thus the second hypothesis (H2) is that there is a significant positive effect of tax knowledge on tax payment compliance received. Tax counseling partially has a positive and insignificant effect on online tax payment compliance. Thus, the third hypothesis (H3) is that there is a significant positive effect of tax counseling on tax payment compliance is rejected. There is a significant positive effect simultaneously with the taxpayer's confidence level (X1), tax knowledge (X2), tax counseling (X3) on tax payment compliance (Y). Based on the results of the study, it was also found that online tax payment compliance is influenced by the level of taxpayer trust, tax knowledge and tax counseling by 68.8%. The remaining 31.2% is influenced by other variables outside the discussion in this study.

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