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THE IMPACT OF TAXPAYER AWARENESS, IMPLEMENTATION E-BILLING THROUGH CORETAX ON INDIVIDUAL TAXPAYER COMPLIANCE (CIBINONG PRATAMA TAX SERVICE OFFICE)

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Abstract :
This study aims to determine the effect of taxpayer awareness and the implementation of E-Billing through Coretax on individual taxpayer compliance, both partially and simultaneously. This research employed a quantitative method. Data were collected using the Slovin formula with a total Sampel of 100 respondents. The data were analyzed using validity tests, reliability tests, classical assumption tests, regression analysis, correlation coefficient analysis, coefficient of determination, and hypothesis testing. The results showed that taxpayer awareness had no significant effect on individual taxpayer compliance, with a t-value of 1,382 < 1,985 and a ρ-value of 0,170 > 0,050. Meanwhile, the implementation of E-Billing through Coretax also had a significant effect on individual taxpayer compliance, with a t-value of 2,358 > 1,985 and a ρ-value of 0,020 < 0,050. The correlation coefficient (r) was 0.374, indicating a low relationship between taxpayer awareness (X1), the implementation of E-Billing through Coretax (X2), and individual taxpayer compliance (Y). The coefficient of determination (R^2) was 0,140, meaning that the independent Variabels explained 14% of the variation in individual taxpayer compliance. Furthermore, taxpayer awareness and the implementation of E-Billing through Coretax simultaneously had a significant effect on individual taxpayer compliance, with an F-value of 4,073 > 3,09 and a ρ-value of 0,020 < 0,050.

INTRODUCTION

The achievement of the tax revenue target is largely determined by the participation of taxpayers, both corporate taxpayers and individual taxpayers, in fulfilling their tax obligations. The optimal tax revenue can be reflected in the smaller gap between actual tax revenue and tax revenue that should be received by the state or known as the tax gap. One of the factors that plays a role in reducing the tax gap is the level of taxpayer compliance. The higher the taxpayer's compliance in carrying out their tax obligations, the greater the potential for tax revenue that can be collected by the state (Munawaroh & Ramadhani, 2022). Therefore, taxpayer compliance is one of the important aspects in supporting the optimization of state revenue.

Taxpayer compliance is a condition when taxpayers carry out their tax obligations in accordance with the provisions of applicable laws and regulations. This

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compliance can be seen from the willingness of taxpayers to register themselves, calculate and pay taxes owed, and report their tax obligations in a timely manner. Thus, compliance is not only related to the obligation to pay taxes, but also includes the awareness and willingness of taxpayers to carry out all their tax obligations.

According to Susanto (2021), taxpayer compliance can be influenced by internal factors and external factors. Internal factors come from within the taxpayer and are related to individual characteristics that can encourage a person to fulfill their tax obligations. One of the internal factors that is closely related to compliance is tax awareness. Taxpayer awareness is reflected in the understanding and willingness to fulfill tax obligations without coercion. Taxpayers who have a good awareness tend to understand the importance of taxes for the state and are more encouraged to carry out their obligations in a timely manner and in accordance with applicable regulations.

In addition to the awareness factor, technological developments also bring changes in the tax administration system. The government continues to digitize to provide convenience and increase the effectiveness of services to taxpayers. One form of digitalization is the implementation of E-Billing, which is an electronic tax payment system that allows taxpayers to obtain billing codes and make tax payments through available payment channels. The implementation of E-Billing is expected to provide convenience, speed, and efficiency in the tax payment process so that it can support taxpayers in fulfilling their tax obligations.

The implementation of E-Billing then becomes part of the development of the tax administration system through Coretax. The Coretax system is designed to integrate various tax administration processes so as to make it easier for taxpayers to carry out their obligations. Through a more integrated system, taxpayers are expected to be able to carry out the tax process more easily and in a structured manner. This convenience is important because the easier the process of implementing tax obligations, the greater the opportunity for taxpayers to fulfill their obligations in a timely manner.

Based on this description, taxpayer awareness and the implementation of E-Billing through Coretax are interesting factors to be studied in relation to individual taxpayer compliance. Awareness that comes from within taxpayers can encourage the willingness to fulfill tax obligations, while the application of tax technology can provide convenience in its implementation. Therefore, this study was conducted to analyze "The Influence of Taxpayer Awareness and the Implementation of E-Billing through Coretax on Individual Taxpayer Compliance at KPP Pratama Cibinong."

In contrast to internal factors, external factors are factors that come from outside the taxpayer's self, such as the situation and environment around the taxpayer. To support taxpayer compliance, the Government provides electronic service facilities, including E-Billing. The E-Billing facility is a tax service with the aim of providing convenience in paying taxes online to the Directorate General of Taxes (DGT). The E-Billing system is an electronic payment method using the id-Billing Code

The number of registered Individual Taxpayers (WP OP) and the number of tax return reporting during the 2021–2024 period have fluctuated. The compliance rate of Individual Taxpayers was recorded at 74.29% in 2021, decreased to 72.03% in 2022, then increased to 78.80% in 2023, and decreased again to 74.29% in 2024. This condition shows that an increase in the number of Individual Taxpayers is not always followed by

an increase in the level of compliance in submitting the Annual Tax Return. Therefore, it is necessary to conduct research to determine the influence of taxpayer awareness, the implementation of e-Billing through Coretax on the compliance of Individual Taxpayers

In addition to taxpayer awareness, technological developments in tax administration are also one of the efforts that can support increasing taxpayer compliance. One form of digitalization is the implementation of E-Billing, which is an electronic tax payment system that provides convenience for taxpayers to fulfill their tax payment obligations. Through E-Billing, taxpayers can obtain a billing code and make payments through available channels using computers or mobile phones connected to the internet, so there is no need to come directly to the tax service office.

This convenience can save time and costs and provide flexibility for taxpayers in carrying out their tax obligations. Along with the development of tax administration, E-Billing is part of the Coretax system that integrates various tax administration processes in one system. The implementation of the system is expected to provide convenience, comfort, and efficiency for taxpayers in carrying out their obligations, so that it can ultimately encourage increased compliance of individual taxpayers in fulfilling their tax obligations.

The number of E-Billing users in Individual Taxpayers during the 2021–2024 period shows an increase every year. In 2021, E-Billing users were recorded as many as 45,500 taxpayers (31%), increasing to 50,100 taxpayers (32%) in 2022, then to 55,400 taxpayers (37%) in 2023, and 60,700 taxpayers (37%) in 2024. Although the number of E-Billing users continues to increase, the percentage of users to the number of registered Individual Taxpayers is still relatively low. This condition shows that the use of E-Billing services is not fully optimal, so the implementation of E-Billing is suspected to be one of the factors that can be

Various research results show that taxpayers' compliance in carrying out tax obligations is closely related to the level of taxpayer awareness. Taxpayer awareness is a condition when taxpayers understand, realize, and have the willingness to fulfill their tax obligations voluntarily without any coercion. This awareness can encourage taxpayers to understand the importance of taxes for development and are willing to carry out their tax obligations in accordance with applicable regulations. Thus, the better the taxpayer's awareness, the greater the likelihood of taxpayers fulfilling their tax obligations in a timely manner and in accordance with regulations.

RESEARCH METHOD

This study employed a quantitative research approach using a survey design to examine the effects of taxpayer awareness and the implementation of E-Billing through Coretax on individual taxpayer compliance. The research was conducted at the Cibinong Primary Tax Service Office (KPP Pratama Cibinong), located in Cibinong, Bogor Regency, West Java, Indonesia. The unit of analysis consisted of individual taxpayers registered at KPP Pratama Cibinong.

The research population comprised 160,023 individual taxpayers registered at KPP Pratama Cibinong as of 2025. Based on the sample size calculation using the Slovin formula with a 10% margin of error, 100 respondents were selected as the research sample.

The sample size was determined using the following formula:

$$n=\frac{N}{1+N(e)^2}$$

Where (n) represents the sample size, (N) represents the population size, and (e) represents the margin of error. Based on a population of 160,023 taxpayers and a 10% margin of error, the calculated sample size was approximately 100 respondents.

The study adopted a probability sampling approach using simple random sampling, which provides each member of the population with an equal probability of being selected. This sampling technique was intended to ensure that the selected respondents represented the population of individual taxpayers registered at KPP Pratama Cibinong (Sugiyono, 2017; Basofitrah, A. 2020).

Primary data were collected through a structured questionnaire distributed to the selected respondents. The questionnaire was designed to measure three research variables: taxpayer awareness (X1), the implementation of E-Billing through Coretax (X2), and individual taxpayer compliance (Y). Each variable was measured using six questionnaire items, resulting in a total of 18 measurement items.

In addition to field research, library research was conducted by reviewing relevant academic literature, including books, scientific journal articles, and other supporting references, to establish the theoretical foundation of the study.

The collected data were analyzed using the Statistical Package for the Social Sciences (SPSS) version 27. The analysis involved several stages. First, descriptive statistical analysis was conducted to summarize the characteristics of the respondents and the distribution of the research variables. Second, instrument testing was performed through validity and reliability tests to evaluate the quality and consistency of the questionnaire items.

Third, classical assumption tests were conducted to assess the suitability of the regression model. These tests included normality, multicollinearity, and heteroscedasticity tests. Finally, multiple linear regression analysis was employed to examine the effects of taxpayer awareness (X1) and the implementation of E-Billing through Coretax (X2) on individual taxpayer compliance (Y).

The regression model was formulated as follows:

$$Y=\alpha+\beta_1X_1+\beta_2X_2+\varepsilon$$

Where (Y) represents individual taxpayer compliance, (α) is the constant, (β_1) and (β_2) are the regression coefficients, (X_1) represents taxpayer awareness, (X_2) represents the implementation of E-Billing through Coretax, and (ε) represents the error term.

Hypothesis testing was conducted using the partial t-test to examine the individual effects of each independent variable, while the simultaneous F-test was used to assess their joint effects on the dependent variable. Furthermore, the coefficient of determination (R^2) was calculated to determine the proportion of variation in individual taxpayer compliance explained by the independent variables.

RESULT AND DISCUSSION

Result

This research was conducted on Individual Taxpayers registered at the Tax Service

Office (KPP) Pratama Cibinong. Data collection was carried out by distributing questionnaires to selected respondents using *the simple random sampling method*. The number of questionnaires distributed was 100 questionnaires and all questionnaires could be processed so that the questionnaire return rate reached 100%. The respondents in this study are Individual Taxpayers who already have a Taxpayer Identification Number (NPWP) and have used tax facilities such as *E-Billing* Through *Coretax* in fulfilling their tax obligations.

a. Validity Test

The validity test is intended to test the statement on each question item on the questionnaire that is valid or not. To process the validity test, the researcher uses *SPSS* Version 27 software with the following criteria:

a. If the value r*is calculated* > r*of the table*, then the instrument is declared valid.
b. If the value $r_{\text{is calculated}} < r_{\text{of the table}}$, then the instrument is declared invalid.

The R table is by looking at a certain probability, where the commonly used value is 0.05. Next, determine what is the value of DF (*degree of freedom*) or degree of freedom with the formula (df = n – 2). Where N is the size of the sample. In this study, the sample was 100, so DF = 100 – 2 = 98

The results of the validity test of the compliance variables of individual taxpayers are as follows:

Results of the Validity Test of Individual Taxpayer Compliance Variables (Y)

Yes	Questions	r Count	r Table	Verdict
1.	I registered as a taxpayer and obtained an NPWP to fulfill my obligations as a good citizen.	0,427	0,165	Valid
2.	I am aware that reporting and paying taxes is an obligation as a citizen.	0,431	0,165	Valid
3.	As a taxpayer, I know the procedures for calculating taxes.	0,345	0,165	Valid
4.	I always report the tax return on time.	0,479	0,165	Valid
5.	I have filled out the tax return correctly.	0,233	0,165	Valid
6.	I know the deadline for reporting tax returns.	0,457	0,165	Valid

Source: Data processed, 2026

Based on the data in the table above, the compliance variable of individual taxpayers (Y) was obtained with a value of $r_{\text{calculated}} > r_{\text{of the table}}$ (0.165), thus all questionnaire items were declared valid. For this reason, the questionnaire used is suitable to be processed as research data.

The results of the validity test of the taxpayer awareness variable are as follows:

Results of the Validity Test of Taxpayer Awareness Variables (X1)

No	Questions	r Count	r Table	Verdict
1.	Taxpayers' awareness that tax compliance means participating in state administration.	0,385	0,165	Valid
2.	Paying taxes is a form of participation in supporting the development of the country.	0,524	0,165	Valid

3.	Taxpayers' awareness to make payments on time.	0,316	0,165	Valid
4.	Taxpayer's awareness to fulfill obligations on time without influence from others.	0,431	0,165	Valid
5.	Taxpayers' awareness that tax compliance is an obligation	0,387	0,165	Valid
6.	Taxpayers' awareness that taxes are used to finance the construction of public facilities.	0,519	0,165	Valid

Source: Data processed, 2026

Based on the data in the table above, the variable of taxpayer awareness (X_1) obtained a value of $r_{calculated} > r_{of\ the\ table}$ (0.165), thus all questionnaire items are declared valid. For this reason, the questionnaire used is suitable to be processed as research data.

The results of the validity test of the variables for the implementation *of E-Billing*, are as follows:

Results of the Validity Test of E-Billing Implementation Variables (X2)

No	Questions	r Count	r Table	Verdict
1.	As a taxpayer, I am aware of the regulations of the Directorate General of Taxes regarding *E-Billing*.	0,187	0,165	Valid
2.	The Directorate General of Taxes has conducted extensive socialization regarding the implementation of *E-Billing* to taxpayers.	0,406	0,165	Valid
3.	As a taxpayer, I have understood the benefits of the purpose and procedure of implementing *E-Billing* to us.	0,514	0,165	Valid
4.	With *E-Billing*, it will be very helpful for taxpayers in the tax payment process.	0,398	0,165	Valid
5.	With *E-Billing*, the tax payment process can be done anywhere	0,259	0,165	Valid
6.	With *E-Billing* , taxpayers can save time in carrying out the tax payment process.	0,408	0,165	Valid

Source: Data processed, 2026

Based on the data in the table above, the variable of *the application of E-Billing* (X2) was obtained with a value of $r_{calculated} > r_{of\ the\ table}$ (0.165), thus all questionnaire items were declared valid. For this reason, the questionnaire used is suitable to be processed as research data.

b. Reliability Test

Reliability testing is intended to test whether a questionnaire is reliable or not. According to Ghozali (2017:47) "Reliability test is a tool to measure a questionnaire that is an indicator of variables or constructs. A questionnaire is said to be reliable or reliable if a person's answer to a statement is consistent or stable over time". As for the criteria or conditions in deciding whether the statement is reliable or not, the following are for

the provisions:

a. If *the value of Cronbatch Alpha* > 0.600, then the instrument is reliable.
b. If *the value of Cronbatch Alpha* < 0.600, then the instrument is unreliable.

The results of the reliability test in this study were carried out using *the Statistical Package for Social Science (SPSS) for window* Version 27 software, the results of which are as follows:

Reliability Test Results

Reliability Statistics

Cronbach's Alpha[a]	N of Items
.664	6

Reliability Statistics

Cronbach's Alpha	N of Items
.705	6

Reliability Statistics

Cronbach's Alpha	N of Items
.677	6

Results of Independent and Dependent Variable Reliability Test

No	Variabel	*Cronbatch Alpa*	*Standar Cronbatch Alpa*	Verdict
1	Individual Taxpayer Compliance (Y)	0.664	0,600	Reliabel
2	Taxpayer Awareness (X1)	0,705	0,600	Reliabel
3	Implementation *of E-Billing* (X2)	0,677	0,600	Reliabel

Source: Data processed, 2026

Based on the test results in the table above, it shows that the variables of Individual Taxpayer Compliance (Y), Taxpayer Awareness (X_1), Implementation *of E-Billing* (X2) through *Coretax* are declared reliable, it is proven by each variable having a *Cronbatch Alpha* value greater than 0.600.

Classical Assumption Test

1. Normality Test

The normality test is carried out to test whether in the regression model, the dependent variables and independent variables are normally distributed or abnormally distributed. A good regression model is the normal or near-normal distribution of data. The normality test in this study uses *the Kolmogorov-Smirnov Test* by comparing the significance value with 0.050 with the following conditions:

a. If the significance > 0.050, then the data is declared normal.
b. If the significance < 0.050, then the data is declared abnormal.

The results of the normality test with *Kolmogorov-Smirnov* are as follows:

		KWP	PB	KWPP	Unstandardized Residual
N		100	100	100	100
Normal	Mean	26,4500	26,2400	26,4400	,0000000

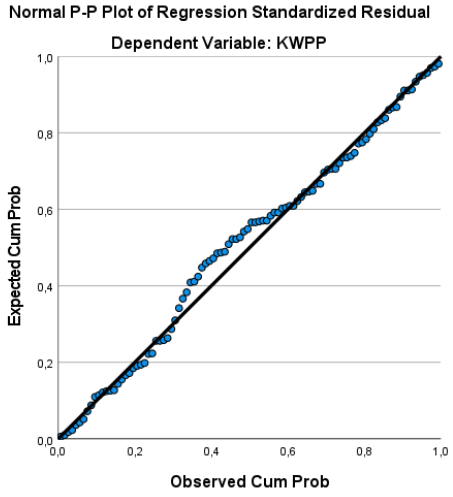
Parameters[a,b]	Std. Deviation		1,70783	1,47107	1,59114	1,47584872
Most Extreme Differences	Absolute		,126	,177	,168	,078
	Positive		,114	,140	,112	,035
	Negative		-,126	-,177	-,168	-,078
Test Statistic			,126	,177	,168	,078
Asymp. Sig. (2-tailed)[c]			,000	,000	,000	,140
Monte Carlo Sig. (2-tailed)[d]	Say.		,000	,000	,000	,139
	99% Confidence Interval	Lower Bound	,000	,000	,000	,130
		Upper Bound	,001	,000	,000	,148

Based on the test results in the table above, a significance value of 0.140 > 0.050 was obtained. Thus, the assumption of the distribution of the equation in this test is normal.

The normality test can also be done using a probability plot graph where residual variables can be detected by looking at the spread of residual points following the direction of the diagonal line, and it is in accordance with the results of the distribution diagram processed with SPSS Version 27 as shown in the figure below:

In the image above, it can be seen that the normal *probability plot* graph shows a normal graph pattern. This can be seen from the point that spreads around the diagonal line and the spread follows the diagonal line. Therefore, it can be concluded that the sample comes from a normal distribution.

2. Multicollinearity Test



The mutlicolinearity test is carried out to believe that independent variables do not have multicollinearity or have no correlation relationship between independent variables. A good regression model should not have a correlation between independent variables. This test can be done by looking at the values of Tolerance *Value* and Variance Inflation Factor (VIF). The prerequisites are as follows:

a. If the tolerance value is more > than 0.1 and the Variance Inflation Factor value is < out of 10, then multicollinearity does not occur.
b. If the tolerance value is more < than 0.1 and the Variance Inflation Factor value is > out of 10, then multicollinearity occurs.

The test results using SPSS Version 27 as a test

Multicollinearity Test Results

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Say.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	LIVE
1	(Constant)	16,551	3,855		3,063	,003		
	KWP	,083	,090	,089	,918	,361	,958	1,044
	PB	,240	,103	,222	2,330	,022	,990	1,010

a. Dependent Variabel: KWPP

Source: Data processed, 2026

Based on the results of the multicollinearity test in the table above, the tolerance value of the taxpayer awareness variable was 0.958**, the** implementation *of E-Billing* was 0.990 and the implementation *of E-Filling* was 0.964, the value was more than 0.1, and the *value of the Variance Inflation Factor* (VIF) of the taxpayer awareness variable was 1,044**,** the implementation of *E-Billing* by 1,010 Thus, this regression model is stated to have no multicollinearity disorder.

3. Autocorrelation Test

The autocorrelation test is intended to find out whether or not there are correlation deviations between sample members. To find out the existence of autocorrelation, the Durbin-Watson (DW) test is carried out by comparing the Durbin-Watson value with the criteria or guidelines in interpretation. The criteria for the Durbin-Watson Test (DW *Test*) guideline are as follows:

This autocorrelation test will be tested using *the SPSS 27* application with the following criteria according to Juliandi (2016:57):

a. If the value of D-W is below -2, it means that a positive autocorrelation occurs.
b. If the value of D-W is between -2 to +2, it means that there is no autocorrelation.
c. If the value of D-W is above +2, there is a negative autocorrelation.

Autocorrelation Test Results

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,374a	,140	,113	1,49873	1,905

a. Predictors: (Constant), PB, KWP

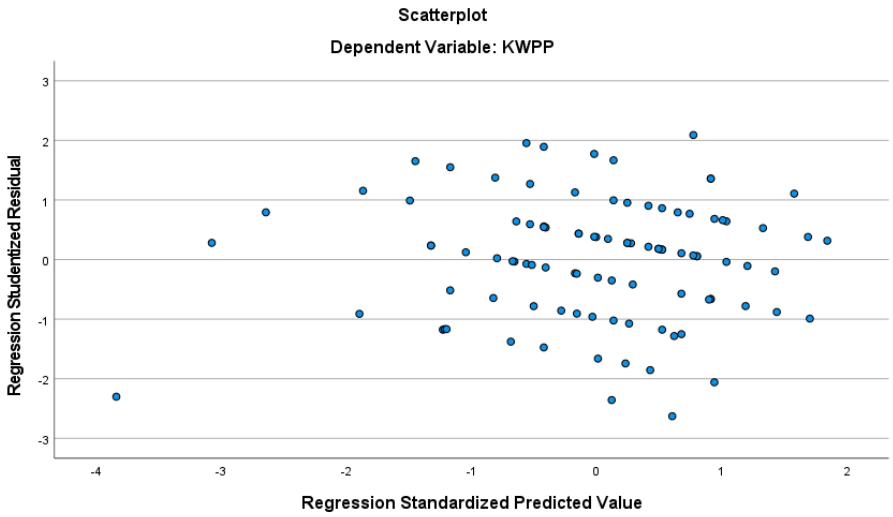
b. Dependent Variabel: KWPP

Source : Data processed, 2026

Based on the results of data processing with SPSS, it can be seen that the Durbin-Waston value in this study is 1.905 This value is located between -2 to +2 which shows that there is no autocorrelation.

4. Heteroscedasticity Test

The heteroscedasticity test was performed to find out whether there was a residual variance inequality in the regression model. Based on the results of the test using *the Scatterplot* graph, it was seen that the dots were randomly spread and did not form a specific pattern.



Source: Data processed, 2026

Based on the *scatterplot* graph above for the taxpayer compliance dependent variable, it can be seen that the points in the graph are scattered above and below the number 0 on the Y axis, and there is no clear pattern of points in the graph. Therefore, it can be concluded that the regression model in this study does not occur heteroscedasticity, nor is it homoscedasticity.

5. Multiple Linear Regression Analysis

Multiple linear regression analysis was used to determine the influence of Taxpayer Awareness (X_1), *E-Billing* Implementation (X2), Through *Coretax* on Individual Taxpayer Compliance (Y).

The multiple linear regression equations in this study are as follows:

$Y = a + b_1X_1 + b_2X_2 + e$

Multiple Linear Regression Test Results

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Say
		B	Std. Error	Beta		
1	(Constant)	16,551	3,511		4,714	,000
	KWP	,126	,091	,135	1,382	,170
	PB	,250	,106	,231	2,358	,020

a. Dependent Variable: KWPOP

Source: Data processed, 2026

Based on the results of the regression calculation analysis in the table above, the regression equation Constant = 16.551 + 0.126 X_1 + 0.250 X2 From the above equation, it can be concluded as follows:

a. A constant value of 16.551 means that if the taxpayer awareness variable (X1), the implementation of *E-Billing* (X2) is not considered, the compliance of individual taxpayers (Y) will only be worth 16.551 points.
b. The taxpayer awareness value (X1) is 0.126 which means that if the constant remains and there is no change in the variable of *the implementation of E-Billing* (X2), then every change of 1 unit in the taxpayer awareness variable (X1) will result in a change in the compliance of the individual (Y) by 0.126 points.
c. The value of *the implementation of E-Billing* (X2), 0.250 is interpreted as if the constant remains and there is no change in the taxpayer awareness variable (X1), then every change of 1 unit in the variable of *the implementation of E-Billing* (X2) will result in a change in the compliance of the individual (Y) by 0.250 points.
d. The value of *the implementation of E-Billing* (X2), 0.250, means that if the constant remains and there is no change in the taxpayer awareness variable (X1), then every change of 1 unit in the variable of *the implementation of E-Billing* (X2), will result in a change in the compliance of individual taxpayers (Y) by 0.250 points.

6. Multiple Correlation Coefficient Analysis (r).

The correlation coefficient analysis is intended to determine the level of strength of the relationship between independent variables and dependent variables. The results of data processing are as follows:

Correlation Coefficient Test Results

Model Summary[b]

Model	R	R Square	Adjusted RSquare	Std. Error of the Estimate	Durbin-Watson
1	,374a	,140	,113	1,49873	1,905

a. Predictors: (Constant), PB, KWP

b. Dependent Variabel: KWPP

Source: Data processed, 2026

In the table of correlation coexistence test results above, you can see the results of the correlation value ('r) 0.374 which means that the taxpayer awareness variable (X1), the application *of E-Billing* (X2) through *Coretax* to the compliance of individual taxpayers (Y) has a low relationship because it is between 0.200-0.399 points.

7. Determination Coefficient Test

The analysis of the determination coefficient is intended to determine the percentage of influence strength between independent variables on dependent variables both partially and simultaneously), in this study are the taxpayer awareness variable (X1), the application *of E-Billing* (X2) through *Coretax* on the compliance of individual taxpayers (Y).

The formula used in this analysis according to Sugiyono (2018:350) is to determine the amount of contribution of the free variable to the bound variable that can be calculated by a coefficient called the determination coefficient, which is formulated as follows:

$$Kd = r^2 \times 100\%$$

Source: Sugiyono (2018:350)

Description:

Kd : Coefficient of Determination

r : Correlation coefficient between free and bound variables (squared)

100% : Proportionate Dilution

In this test, SPSS software version 27 was used. The provisions for the magnitude of the determination coefficient (Kd) value between 0 (zero) to 1 (one) where the interpretation is:

1. If the determination is 0 = then there is no relationship between the variables X_1 and X2 (free) and the variable Y (bound).
2. If the determination is worth 1 = then there is a perfect match of the model's approximate accuracy.

The following are the results of the calculation of the determination coefficient processed with the SPSS Version 27 program, as follows:

Determination Coefficient Test Results

Model Summary[b]

Models	R	R Square	Adjusted RSquare	Std. Error of the Estimate	Durbin-Watson
1	,374a	,140	,113	1,49873	1,905

a. Predictors: (Constant), PB, KWP

b. Dependent Variabel: KWPP

Source: Data processed 2026

In the table of the test results, the coherence of determination (R *square*) is 0.140 or in the form of a percent changed to 14%, this percentage explains the percentage of the magnitude of the prediction of the influence between taxpayer awareness (X1), the application *of E-Billing* (X2) through *Coretax* to the compliance of individual taxpayers (Y) is 14%, the remaining 86% is influenced by other factors that are not present in this study.

8. Uji Hypothesis

a. Simultaneous Test (F Test)

For testing the influence of the taxpayer awareness variable (X1), the application *of E-Billing* (X2) through *Coretax* on the compliance of individual taxpayers (Y) was carried out by statistical test F (simultaneous test) with a significance of 5%.

In this study, a significance criterion of 5% (0.05) was used, which is to compare the value of $F_{calculated}$ with the $F_{value\ of\ the\ table}$ with the following conditions:

1) If the value $F_{is\ calculated} < F_{table}$: means that H_0 is accepted and H_a is rejected
2) If the value of $F_{computes} > F_{table}$: means that H_0 is rejected and H_a is accepted

Hypothesis testing can also be done by comparing the significance value to 0.05, with the following conditions:

1) If the significance value > 0.05, it means that H_0 is accepted and H_3 is rejected
2) If the significance value < 0.05, then H_0 is rejected and H_3 is accepted

To determine the magnitude of $F_{\text{the table}}$ is searched with the terms df = (n-k-1), then (100-2-1) = 97, so F_{table} = 3.09

The criteria are said to be significant if the value of $F_{\text{is calculated}} > F_{\text{of the table}}$ or ρ *value* < Sig.0.050. The results of data processing use the SPSS Version 27 program, with the following results:

Hypothesis F Test Results (Simultaneous)

ANOVA

Model		Sum of Squares	df	Mean Square	F	Say.
1	Regression	19,419	2	9,709	4,073	,020b
	Residual	231,221	97	2,384		
	Total	250,640	99			

a. Dependent Variable: KWPOP

b. Predictors: (Constant), PB, PKWP

Source: Data processed, 2026

Based on the test results in the table above, the value of $F_{\text{calculated}} > F_{\text{of the table}}$ or (4.073 > 3.09), this is also strengthened by the ρ *value* < Sig.0.020 or (0.020 < 0.050). Thus, H_0 is rejected and Ha_3 is accepted, this shows that there is a significant influence simultaneously between taxpayer awareness (X1), the application *of E-Billing* (X2) through *Coretax* on the compliance of individual taxpayers (Y).

b. Partial Test (t-test)

Hypothesis testing of taxpayer awareness variables (X1), the application *of E-Billing* (X2) through *Coretax* to the compliance of individual taxpayers (Y) was carried out by t-test (partial test). In this study, a significance criterion of 5% (0.05) was used by comparing the t-calculated value with the t table, namely with the following criteria:

1) If the value t is calculated < t table : means that H_0 is accepted and H_a is rejected
2) If the value t is calculated > t table : means that H_0 is rejected and H_a is accepted

Hypothesis testing can also be done by comparing the significance value to 0.05, with the following conditions:

1) If the significance value > 0.05, it means that H_0 is accepted and H_a is rejected
2) If the significance value < 0.05, then H_0 is rejected and H_a is accepted

As for determining the magnitude of the value t, the table is searched using the following formula:

t_{tabel} = tα.df (*Taraf Alpha x Degree of Freedom*)

α = 5% NYATA tariff

df = (n-2), then obtained (100-2) = 98, then t_{table} = 1.984

The criteria are said to be significant if the value $t_{\text{is calculated}} > t_{\text{table}}$ or ρ *value* < Sig.0.05. The results of data processing using the SPSS Version 27 program, with the following results:

Hypothesis Test Results t (Partial)

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Say.
		B	Std. Error	Beta		
1	(Constant)	16,551	3,511		4,714	,000
	PKWP	,126	,091	,135	1,382	,170
	PB	,250	,106	,231	2,358	,020

a. Dependent Variable: KWPOP

Source: Data processed, 2026

In the hypothesis testing table above, the significance value for each independent variable is shown which is explained as follows:

a) Based on the test results in the table above, the $_{\text{t-value of the t-table}}$ **was obtained** < ttable or (1.382**<** 1.985) This is also strengthened by the ρ *value* of > Sig.0.050 or (0.170 > 0.050). Thus, H_{a1} is rejected and H_{01} is accepted, this shows that there is no significant influence between taxpayer awareness (X1) and individual taxpayer compliance (Y).

Based on the test results in the table above, the value of $t_{calculated} > t_{table}$ or (2.358 > 1.985) This is also strengthened by the value of ρ *value* < Sig.0.050 or (0.020 < 0.050). Thus, H_{02} was rejected and Ha_2 was accepted, this shows that there is a significant influence between the implementation *of E-Billing* (X2) on the compliance of individual taxpayers (Y).

Discussion

The Influence of Taxpayer Awareness on Individual Taxpayer Compliance

Based on the results of the regression calculation analysis, the regression equation of the Constant = 16.551 + 0.126 X1 + 0.250 X2. The value of the constant of 16.551 means that if the variable of taxpayer awareness (X1), the implementation of E-Billing (X2) is not considered, the compliance of individual taxpayers (Y) will only be worth 16.551 points. The taxpayer awareness value (X1) of 0.256 means that if the constant remains and there is no change in the variable of the implementation of E-Billing (X2), then every change of 1 unit in the taxpayer awareness variable (X1) will result in a change in the compliance of the individual (Y) by 0.126 points.

Based on the test results in the table above, the value of tcalculated < tof the table or (1.382 < 1.985) This is also strengthened by the value of ρ value > Sig.0.050 or (0.170 > 0.050). Thus, Ha1 was rejected and H01 was accepted, this shows that there is no significant influence between the taxpayer's awareness (X1) and the compliance of individual taxpayers (Y).

These results are not in line with the research of Romasi Lumban Gaol (2022), Amran (2018) and Ahmad Burhan Zulhazmi and Febrian Kwarto (2019) who stated that taxpayer awareness has an effect on individual taxpayer compliance, but in line with the research of Nur GHasilina As'ari (2018) who stated that taxpayer awareness has no effect on individual taxpayer compliance.

The Effect of E-Billing Implementation on Individual Taxpayer Compliance

Based on the results of the regression calculation analysis, the regression equation of the Constant = 16.551 + 0.126 X1 + 0.250 X2. The value of the constant of

16.551 means that if the variable of taxpayer awareness (X1), the implementation of E-Billing (X2) through Coretax is not considered, then the compliance of individual taxpayers (Y) will only be worth 16.551 points. The value of the implementation of E-Billing (X2), 0.250 means that if the constant remains and there is no change in the variable of taxpayer awareness (X1), then every change of 1 unit in the variable of the implementation of E-Billing (X2) through Coretax will result in a change in the mandatory compliance of individuals (Y) by 0.250 points.

Based on the test results in the table above, the value of tcalculated > tof the table or (2.358 > 1.985) This is also strengthened by the value of ρ value < Sig.0.050 or (0.020 < 0.050). Thus, H01 was rejected and Ha1 was accepted, this shows that there is a significant influence between the implementation of E-Billing (X2) on the compliance of individual taxpayers (Y)

The results of this study are not in line with the research of Neng Asiah (2020) who stated that E-Billing has no effect on taxpayer reporting compliance, but in line with the research of Herlina & Sitti Murniati (2022), Ni Kadek Indah Amiliasari & Putu Ery Setiawan (2021) and Rini Ratna Nafita Sari (2019) who stated that E-Billing has a partial effect on taxpayer compliance.

The Effect of Taxpayer Awareness, the Implementation of E-Billing Through Coretax on Individual Taxpayer Compliance

Based on the results of the analysis of the regression calculation of the Constant regression equation = 16.551 + 0.126 X1 + 0.250 X2. The constant value of 16.551 means that if the taxpayer awareness variable (X1), the implementation of E-Billing (X2) through Coretax is not considered, the compliance of individual taxpayers (Y) will only be worth 16.551 points. The taxpayer awareness value (X1) of 0.126 is interpreted as if the constant remains and there is no change in the variable of the implementation of E-Billing (X2) through Coretax, then every change of 1 unit in the taxpayer awareness variable (X1) will result in a change in the compliance of the individual (Y) by 0.126 points. The value of the implementation of E-Billing (X2), 0.250 means that if the constant remains and there is no change in the variable of taxpayer awareness (X1), then every change of 1 unit in the variable of the implementation of E-Billing (X2) through Coretax will result in a change in the compliance of the mandatory invitation of individuals (Y) by 0.250 points.

The results of the correlation coherence test above can be seen as the result of the correlation value ('r) 0.374 which means that the taxpayer awareness variable (X1), the application of E-Billing (X2) to the compliance of individual taxpayers (Y) has a low relationship because it is between 0.200-0.399 points. The result of the coexistence test Determination (R square) is 0.140 or in the form of a percent changed to 14%, this percentage explains the percentage of the magnitude of the prediction of the influence between taxpayer awareness (X1), the application of E-Billing (X2) through Coretax to the compliance of individual taxpayers (Y) is 14%, the remaining 86% is influenced by other factors that are not present in this study.

Based on the test results in the table above, the value of F calculated > Fof the table or (4.073 > 3.09), this is also strengthened by the ρ value < Sig.0.050 or (0.020 < 0.050). Thus, H0 is rejected and Ha3 is accepted, this shows that there is a significant

influence simultaneously between taxpayer awareness (X1), the application of E-Billing (X2) through Coretax on the compliance of individual taxpayers (Y).

These results are in line with the research of Herlina & Sitti Murniati (2022) who stated that E-SPT, E-Billing simultaneously have a significant effect on taxpayer compliance, Rini Ratna Nafita Sari (2019) who stated, E-Billing through Coretax and E-Faktur simultaneously have a significant effect on taxpayer compliance and Rifa Renia Kusmeilia (2019) which concluded that simultaneously E-Billing Through Coretax affects taxpayer compliance.

CONCLUSION

Based on the results of the above test, several conclusions can be concluded as follows: The value of Fis calculated > Ftable or (4.073 > 3.09), this is also reinforced by the ρ value < Sig.0.050 or (0.020 < 0.050). Thus, H0 is rejected and Ha3 is accepted, this shows that there is a significant influence simultaneously between taxpayer awareness (X1), the application of E-Billing (X2) through Coretax on the compliance of individual taxpayers (Y). The value of tcalculated < ttable or (1.382 < 1.985) This is also strengthened by the value of ρ value > Sig.0.050 or (0.170 > 0.050). Thus, Ha1 is rejected and H01 is accepted, this shows that there is no significant influence between taxpayer awareness (X1) and individual taxpayer compliance (Y). The value of tcalculated > ttable or (2.358 > 1.985) This is also strengthened by the value of ρ value < Sig.0.050 or (0.020 < 0.050). Thus, H02 is rejected and Ha2 is accepted, this shows that there is a significant influence between the application of E-Billing (X2) on the compliance of individual taxpayers (Y).

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