CHAPTER V

CONCLUSION AND IMPLICATION

A. Conclusion

This study aims to determine whether there is an effect of the e-filing system implementation on individual taxpayer compliance with tax education and internet literacy as moderating variables at KPP Pratama Cibitung. This study's analysis uses simple linear regression analysis and moderation regression analysis in analyzing the data. Based on the results and data analysis, the conclusions that can be made are listed as follows :

1. Based on the results of the analysis, it shows that the e-filing system implementation has an effect on individual taxpayer compliance. This shows that the better of e-filing system implementation, so individual taxpayer compliance will also higher.

2. Based on the results of the analysis, it shows that tax education is a homologiser moderation and is unable to moderate the interaction between the e-filing system implementation and individual taxpayer compliance. This shows that although there are tax education efforts, tax education does not affect the interaction between the e-filing system implementation and individual taxpayer compliance.

3. Based on the results of the analysis, it shows that internet literacy is a homologiser moderation and is unable to moderate the interaction between the e-filing system implementation and individual taxpayer compliance.

This shows that even though taxpayers have the ability to use the internet, internet literacy does not affect the interaction between the e-filing system implementation and individual taxpayer compliance.

B. Implication

Based on the results of the analysis, discussion, and also the conclusions of the research, the implications of the research that has been done are stated in the form of suggestions given through the research results so as to get better results. The implications of this research are as follows :

1. For the Directorate General of Taxes

    a. Developing and improving the e-filing system implementation, this is necessary to increase individual taxpayer compliance by providing better guides, tutorials and technical support.

    b. Evaluation of the tax education program needs to be carried out to ensure its effectiveness in increasing individual taxpayer compliance. If tax education has no influence on the relationship between the e-filing system implementation and individual taxpayer compliance, it is necessary to change the strategy or approach in delivering educational material.

2. For Taxpayers

    a. Taxpayers need to develop understanding and skills in using the e-filing system provided by the Directorate General of Taxes. By mastering this system, taxpayers can improve their tax compliance through its effective use.

b. Taxpayers need to optimize the use of the internet as a source of tax information. By conducting independent research and obtaining accurate information regarding taxation to help taxpayers understand tax procedures, ensure proper compliance, and recognize tax benefits for the state.

3. For Further Researchers

a. It is recommended for future researchers to conduct further research to understand other variables that can affect individual taxpayer compliance. Variables that can be considered include tax incentives, tax sanctions, ease of tax administration, quality of tax authorities services, and so on.

C. **Limitation**

This study has several limitations that might affect the results of this study. Several of these limitations in this study are as follows :

1. The object of this study only focuses on individual taxpayers registered at KPP Pratama Cibitung, so that the results of the analysis that have been obtained only apply to individual taxpayers.

2. This research used a questionnaire to collect data so that there are still possible weaknesses encountered, such as answers that are less objective and questions that are not understood by respondents, resulting in results that do not show the actual reality.

3. In this study, several variables used have not been able to fully explain the factors that can cause taxpayers to comply with the implementation of the e-filing system.