PERSONAL PERSON TAXPAYER COMPLIANCE TESTING HAS AN EFFECT AS AN INTERVENING VARIABLE BETWEEN THE IMPACT OF THE IMPLEMENTATION OF THE E-FILING SYSTEM ON TAX REVENUES IN KPP PRATAMA MEDAN BELAWAN

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Abstract

Private person taxpayers who report SPT, with a very low number of e-filings are not comparable to the taxpayers of registered private persons. This is due to a lack of knowledge, understanding of e-filing, and taxpayer indifference in the use of e-filing, due to busyness factors. So the interest or interest of taxpayers in reporting annual SPT through e-filing is very low. The purpose of the research to find out the taxpayer compliance testing of private people has the effect of intervening between the impact of the E-Filing System on tax receipts at KPP Pratama Medan Belawan. This study uses an associative approach. The population in this study was a private taxpayer e-filing user registered with KPP Pratama Medan Belawan with a sample of 100 respondents. Data collection techniques are used with questionnaires and documentation studies. The results of this study prove that the implementation of the E-Filing System has an impact on Taxpayer Compliance, Taxpayer Compliance impacts tax receipts, and the implementation of the e-filing system impacts tax receipts through Taxpayer Compliance at KPP Pratama Medan Belawan. All private taxpayers in Indonesia who already work or have income are required to report annual SPT online. In addition to being more effective and practical and saving time

Keywords: E-Filing, Taxpayer Compliance, Tax Receipts.

1. INTRODUCTION

Tax is a mandatory contribution of the people to the country owed, either as a person or a business entity that is forceful under the law, with no direct reward and used for the state as much as the prosperity of the people. Tax payment is the embodiment of the obligation and participation of taxpayers to participate directly and jointly carry out state financing and national development. Taxes have a fairly high contribution to non-oil and gas state revenues. In recent years, receipts from the Fiscal sector amounted to more than 70% of the total revenues in the State Budget. Various policies in the form of extensiveness and intensification have been made by the government to increase state revenues from the fiscal sector. The policy has an impact on society, the business world, and other parties as payers, cutters, and tax collectors. Looking at the number of tax contributions to the state, the government continues to make efforts to increase tax revenues. One of them is by doing tax reform. Massive tax reform has transformed the tax collection system that originally used the Official Assessment System into a Self Assessment System. Self Assessment System is a tax collection system that gives confidence to taxpayers to calculate, pay, and self-report the amount of tax that should be owed under tax legislation.

In the application of the self-assessment system, taxpayer compliance is another important factor in realizing the achievement of the target of tax receipts. The higher the taxpayer's compliance, the higher the tax receipts, and vice versa. Therefore, growing taxpayer compliance should be the

main agenda of the Directorate General of Taxation (DJP). Taxpayer compliance will increase over time if taxpayers themselves already believe in the Fiskus or tax administration that is getting better. Taxpayer compliance includes compliance to record or book business transactions, compliance to report business activities by applicable regulations, and compliance, the easiest to observe is compliance to report business activities, because all taxpayers are obliged to submit reports of their business activities every month and/or every year in the form of submitting a Notification Letter (SPT). Taxpayers of private individuals who report SPT, e-filing very low amounts are not comparable to taxpayers of registered private people. This is due to a lack of knowledge, understanding related to e-filing, and indifferent taxpayers in the use of e-filing, due to busyness factors. So the Animo or interest of taxpayers in reporting annual SPT through e-filing is very low.

According to the Director-General of Taxation, there are still many mistakes made by taxpayers such as the mistake of calculating the amount of income tax owed, late payment of taxes, and reporting SPT. The error is caused by financial accounting information attached in the SPT does not provide reliable information, while the delay in payment of SPT and reporting related to the delay in the preparation of financial statements that form the basis for determining income tax owed late and not delivering SPT also has a negative impact.

Finance Minister Chatib Basri said the e-filing facility is one of the means to facilitate taxpayers in submitting the Annual Income Tax Notification Letter (PPh) of Private People. for the submission of the taxpayer's annual personal notification letter. through the website of the Directorate General of Taxation, e-filing is a way of electronic delivery of SPT conducted online and in real-time through the Internet on the website of the Directorate General of Taxation. Online means that taxpayers can report taxes via the internet anywhere and anytime, while the word real-time means that confirmation from the Directorate General of Taxation can be obtained at the same time if the data of the notification letter filled in completely and correctly has been sent electronically.

The formulation of the problem, whether there is an impact of the implementation of the E-Filing system on The Compliance of Individual Taxpayers affects tax receipts in KPP Pratama Medan Belawan., whether there is an impact of taxpayer compliance of Personal People has an effect on tax receipts in KPP Pratama Medan Belawan. Research Objectives To find out the impact of the application of the e-filing system on the compliance of taxpayers of individuals affects KPP Pratama Medan Belawan

Research Objectives To find out the impact of the application of the e-filing system on the compliance of taxpayers of private individuals affects KPP Pratama Medan Belawan.

II. THEORETICAL STUDIES

In-Law No. 16 of 2009 concerning General Provisions and Procedures of Taxation, it is explained that taxpayers are individuals or entities, including taxpayers, tax-cutters, and tax collectors, who have tax rights and obligations per the provisions of tax laws and regulations. Tax Collection System According to Mardiasmo (2009:7) the tax collection system consists of:

a. Official Assessment System

It is a voting system that authorizes the government (Fiskus) to determine the amount of tax owed by the taxpayer. The characteristics of this system are:
1. The authority to determine the amount of tax owed is in the government (Fiskus).
2. Taxpayers are passive.
3. Tax debt arises after a tax relief letter issued by Fiskus.

b. Self Assessment System

It is a voting system that authorizes taxpayers to determine the amount of tax owed. The characteristics of this system are:
1. The authority to determine the amount of tax owed is with the taxpayer itself.
2. Taxpayers are active, start counting, depositing, and self-reporting taxes owed.

3.   c. Fiskus does not interfere and only supervises.

c. With Holding System

It is a tax-paying system that authorizes third parties (not taxpayers and non-taxpayers concerned) to determine the amount of tax owed. Its characteristics: the authority to determine the amount of tax owed is to third parties, parties other than Fiskus, and taxpayers.

According to Law No. 16 of 2009 concerning General Provisions and Procedures of Taxation the notification letter is a letter which by taxpayers is used to report the calculation and/or payment of taxes, tax objects and/or non-tax objects, and/or property and obligations following the provisions of tax laws and regulations. Based on the regulation of the Directorate General of Taxation Number PER-47/PJ/2008 concerning Procedures for Submission of Notification Letter and Submission of Notification of Renewal of Annual Notification Letter Electronically Through Application Service Provider Company, states that e-filing is a way of submitting SPTdan notification of annual SPT extension electronically conducted online and in real-time through Application Service Provider (ASP). According to the website of the Directorate General of Taxation, there are several advantages for taxpayers by implementing an e-filing system, namely:

a) SPT delivery is faster because it can be done anywhere and anytime, 24 hours a day, 7 days a week (including holidays) because it is mandating the internet network.
b) SPT Delivery Fee is more efficient because to access the DJP site is free of charge.
c) Calculation is done quickly and accurately because it uses a computer system.

Taxpayer compliance according to Safri Nurmantu in Siti Kurnia Rahayu (2010:138) tax compliance can be interpreted as a state where taxpayers fulfill all tax obligations and exercise their taxation rights. By Chaizi Nacusha (2004)

Tax payer compliance can be identified from taxpayer compliance in registering, compliance to re-depositing notices, compliance in the calculation and payment of payable taxes, and compliance in arrears payments. Tax Receipts according to John Hutagaol (2017, p. 325) namely "tax receipts are a source of revenue that can be obtained continuously and can be developed optimally according to the needs of the government and public conditions". Meanwhile, according to Suryadi (2016, p. 105) that "Tax Revenue is a source of state financing which is income obtained by the government derived from people's taxes. Not only comes to the above brief definition that the funds received in the state coffers will be used for government expenditures for the greater prosperity of the people, as the purpose of the State agreed by the early founders of this country is to prosper the people, creating prosperity based on social justice (Suherman, 2011).

III. RESEARCH METHODS

The research approach used in this research is an associative approach. There are 100 subjects who have responded to the survey that was disseminated and then converted into quantitative data by scoring answers to each question... The survey results are then grouped into five categories of personal taxpayer responses: (1) Strongly agree; (2) agree; (3) Hesitation (4) Disagree; (5) Strongly disagree. Population and Sample. The research population is 13,160 taxpayers who report SPT by e-filing. While the sampling technique uses non-probability sampling.

Data analysis used include: 1) descriptive statistical analysis to see the maximum value, minimum, average, and also standard deviation of the data tested; 2) Data quality test consisting of validity test to measure validity or validity of questionnaire and reliability test knowing the extent to which measurement results can be trusted when measured at different times in the same subject group; 3) Classic assumption test consisting of normality test, multi co-annuity test, and heteroskedasticity data test tested with SPSS application version 22; 4) Test the coefficient of determination (R2) to measure how far the model's capabilities can explain the variation of dependent variables; 5) Test F statistics to determine the impact of an overall free variable on its bound variables; 6) Test the significance of individual parameters (t-test) to partially determine the

impact of a free variable on its bound variables; 7) Path Analysis method. Used to analyze relationship patterns between variables. This model is to determine the direct or indirect impact of a set of free variables (exogenous) on bound variables (endogenous). That the path coefficient (Path) is the standardized regression coefficient, i.e. the regression coefficient calculated from the database that has been set in the default number (Z-score). This analysis was assisted with the help of SPSS 22 software, with the provision of test F at Alpha = 0.05 or $p < 0.05$ as a significant tariff F (sig. F) while for the significant level T-test Alpha = 0.05 or $p < 0.05$ which appears code (sig T) where it is used to see the indirect impact of free variables on bound variables are as follows: Designing models based on concepts and theories on the diagram path used two kinds of arrows namely: a). b) Arrows stating the indirect impact between free variables (application of e-filing system) on bound variables (tax receipts) through intervening variables (taxpayer compliance).

IV. RESULTS AND DISCUSSIONS

Research Results

Pratama Medan Belawan Tax Service Office is one of the tax service offices that continues to follow tax reform by implementing the E-Filing system. This e-filing system is one part of the modern tax administration system created by the Directorate to facilitate taxpayers in delivering electronic notices through online and real-time systems so that taxpayers can improve taxpayer compliance and their impact on tax receipts.

Validity Test

A validity test is used to measure whether or not a questionnaire is valid. A questionnaire is said to be valid if the question on the questionnaire is able to reveal something to be measured by the questionnaire. To test validity is to correlate total items, i.e. by correlating the scores of a poll item with its total. Testing using a signification rate of 5% or 0.05 with degrees of freedom (DK), N = 100, then the r table is 0.195.

The test criteria according to Azuar Juliandi, et al (2015) are as follows:

a. If the Pearson correlation (R calculated) value is > R tabel then the question item is said to be valid.
b. If the Pearson correlation (R calculated) value < R tabel then the question item is said to be invalid.

Validity Test Results of E-Filing System Implementation

Variabel	No.Item	R calculated	R table	Description
E-Filing System Implementation	1.	0,581	0,195	Valid
	2.	0,597	0,195	Valid
	3.	0,723	0,195	Valid
	4.	0,817	0,195	Valid
	5.	0,864	0,195	Valid
	6.	0,923	0,195	Valid
	7.	0,924	0,195	Valid
	8.	0,897	0,195	Valid
	9.	0,832	0,195	Valid
	10.	0,704	0,195	Valid

Taxpayer Compliance Validity Test Results

Variabel	No.Item	R calculated	R tabel	Description
Taxpayer Compliance	1.	0,389	0,195	Valid
	2.	0,417	0,195	Valid
	3.	0,681	0,195	Valid
	4.	0,834	0,195	Valid
	5.	0,808	0,195	Valid
	6.	0,867	0,195	Valid
	7.	0,873	0,195	Valid
	8.	0,843	0,195	Valid
	9.	0,782	0,195	Valid
	10.	0,682	0,195	Valid

Tax Revenue Validity Test Results

Variabel	No.Item	R calculated	R tabel	Description
Tax Receipts	1.	0,380	0,195	Valid
	2.	0,389	0,195	Valid
	3.	0,604	0,195	Valid
	4.	0,826	0,195	Valid
	5.	0,823	0,195	Valid
	6.	0,877	0,195	Valid
	7.	0,843	0,195	Valid
	8.	0,800	0,195	Valid
	9.	0,723	0,195	Valid
	10.	0,696	0,195	Valid

Based on the Validity Test Results above, it can be seen that each question item on the e-filing system implementation variable, taxpayer compliance variable, and tax receipt variable has a Pearson correlation (calculated) value of > r table which is 0.195, so it can be concluded that each item of each variable is declared valid and can be used as research data.

Reliability Test

Reliability tests are used to measure a questionnaire that is an indicator of a variable or constructs. A questionnaire is said to be reliable if a person's answer to a question is consistent or stable over time (Imam Ghozali, 2011).

This test is done using one-shot measurement or one-time measurement only. Measurement is only once and the result is compared to other questions or measures the correlation between question answers by looking at Cronbach's Alpha value. Cronbach's Alpha is a benchmark used to interpret the correlation between a created scale and all existing variable scales. A constructor variable is said to be reliable if the value of Cronbach's Alpha > is 0.60 (Husein Umar, 2011:173).

No.	Variabel	Cronbach's Alpha	Description
1.	E-Filing System Implementation	0,933	Realibel
2.	Taxpayer Compliance	0,894	Realibel
3.	Tax Receipts	0,885	Realibel

Research Instrument Reality Test Results

Based on the results of the table above, shows that the real test results of the e-filing system implementation variables and taxpayer compliance variables result in Cronbach's alpha value greater than 0.60. From these results, it can be concluded that the respondents' answers from each variable are declared reliable so that the questionnaire of each variable can be used for research.

Descriptive Statistics Research

This derivative statistic aims to analyze the consistency and accuracy of research data samples, Ghozali (2011). The results of descriptive statistics in this study are as follows:

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Compliance	100	31.00	50.00	40.6800	4.80295
Tax Receipts	100	32.00	50.00	41.4600	4.93067
System E-Filing	100	32.00	50.00	43.3300	5.66944
Valid N (listwise)	100				

The table above shows that compliance has a minimum value of 31.00, a maximum value of 50.00, and has a mean value of 40.68. Tax receipts have a minimum value of 32.00, a maximum value of 50.00, and have a mean value of 41.46. The E-Filing system has a minimum value of 32.00, a maximum value of 50.00, and has a mean value of 43.33.

Data Normality

The normality test aims to determine the normality of the regression model. In this study, the normality test was done with the Normal P-Plot test and Kolmogorov Smirnov Test (K-S). In the Normal P-Plot test the data is distributed normally when the data is scattered around a diagonal line and follows a diagonal line. Whereas in Kolmogorov Smirnov Test (K-S) the data is distributed normally when the probability $>$ is 0.05. The following are the results of the normality test using SPSS program version 22:

P-Plot Test

Normal P-P Plot of Regression Standardized Residual
Dependent Variable: Penerimaan Pajak
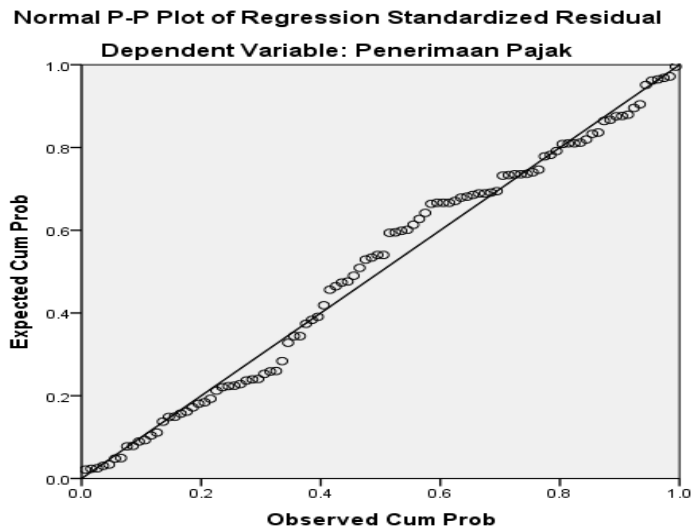
Based on the P-Plot Normal Test Results above, it can be seen that the data spread around diagonal lines and follows diagonal lines, so it can be concluded that the data in the study are distributed normally. To further support the normal P-Plot graph test above, it is done by normality testing with Kolmogorov Smirnov Test (K-S).

Kolmogorov-Smirnov Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	3.29992950
Most Extreme Differences	Absolute	.086
	Positive	.072
	Negative	-.086
Test Statistic		.086
Asymp. Sig. (2-tailed)		.068[c]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Based on Table IV.13 above, it can be known that the result of the normality test with Kolmogorov-Smirnov produces probability value or sig (2 tailed) is 0.068 which is greater than 0.05, so it can be concluded that the data in this study are distributed normally.

Path Analysis

The analysis method used is the path analysis method (Path Analysis). Used to analyze relationship patterns between variables. This model is to determine the direct or indirect impact of a set of free variables (exogenous) on bound variables (endogenous). That the path coefficient (Path) is the standardized regression coefficient, i.e. the regression coefficient that is calculated from the database that has been set in the default number (Z-score). This analysis was assisted with the help of SPSS 22 software, with the provision of test F at Alpha = 0.05 or $p < 0.05$ as a significant tariff F (sig. F) while for significant level T-test Alpha = 0.05 or $p < 0.05$ which appears code (sig T) where it is used to see the indirect impact of free variables on bound variables are as follows:

Designing models based on concepts and theories in the path diagram is used two kinds of arrows, namely:

a) One-way arrow stating the direct impact of free variables (application of e-filing system) on bound variables (tax receipts)
b) Arrows stating the indirect impact between free variables (application of e-filing system) on bound variables (tax receipts) through intervening variables (taxpayer compliance).

The following are the results of the path analysis test (Path Analysis):

1. Calculated Path Coefficient
   a. Model I Line Coefficient:

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	21.949	3.216		6.825	.000
E-Filing System	.432	.074	.510	5.874	.000

Dependent Variable: Compliance

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.510[a]	.260	.253	4.15163

Predictors: (Constant), E-Filing System

At this stage we will calculate the coefficient of the model I path and the coefficient of the model II path, as for the explanation as follows:

1. Referring to the regression output of model I in the table section "Coefficients" it can be known that the significance value of the variable X is = 0.000 less than 0.005. This result concludes that The Regression of Model I, i.e. variable X has a significant impact on Z.
2. The amount of R square value contained in the "Model Summary" table is 0.260, this indicates that the contribution of X impact to Z is 26.0% while the remaining 74% is the contribution of

other variables not included in this study. Meanwhile, the value e1 can be searched by the formula e1=√(1-0.260)=0.8602. thus obtained diagram path model structure I as follows:

The structure I Model Path Diagram Results

Figure IV.2
The structure I Model Path Diagram Results
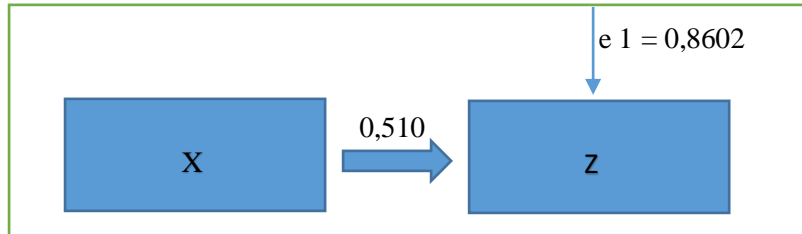
a. Model II Line Coefficient:

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	8.049	3.137		2.566	.012
E-Filing System	.168	.069	.194	2.450	.016
Compliance	.642	.081	.625	7.914	.000

a. Dependent Variable: Tax Receipts

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.743[a]	.552	.543	3.33378

a.   Predictors: (Constant), E-Filing System Compliance

1. Based on the Model II Regression output in the "Coefficients" table, it is known that the significance values of both variables are X=0.016 and Z= 0.000 less than 0.05. These results conclude that Model II Regression, i.e. Variables X and Z have a significant impact on Y.
2. The amount of R square value contained in the Model Summary table is 0.552 this indicates that the contribution of X and Z to Y is 55.2% while the remaining 44.8% is the contribution of other variables that are not researched. As for the value e2 =√ (1-0.552)= 0.6693. Thus obtained the model II path diagram as follows:

Figure IV.3
Structure Model II Path Diagram Results
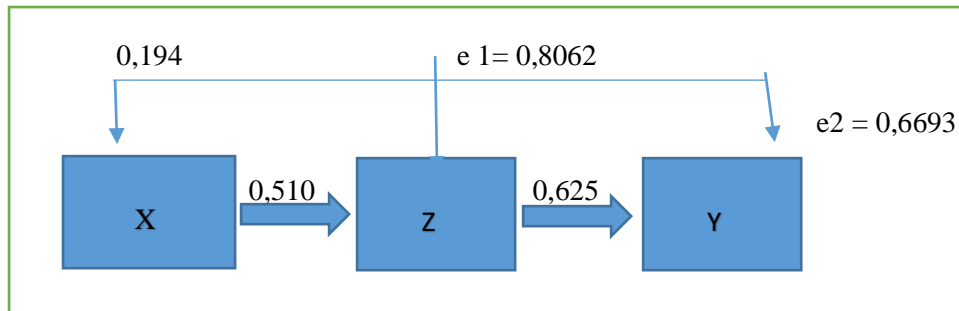
Analysis of the impact of X through Z on Y: known direct impact given X to Y of 0.194 while the indirect impact of X through Z on Y is the multiplication between the value of beta X against Z and the value of beta Z against Y is 0.51 0 x 0.625 = 0.319 then the total impact given X against Y is the direct impact coupled with the indirect impact of 0.194 + 0.319 = 0.513. Based on the results precalculated above it is known that the value of direct impact is 0.194 and indirect impact is 0.319 which means that the value of indirect impact is greater than the value of direct impact, This result shows that indirectly X through Z has a significant impact on Y. From a series of discussions on the results above, that the hypothesis that reads " There is an impact of the application of the e-filing system (X) to the compliance of individual taxpayers (Z) and its impact on tax receipts (Y)" is acceptable.

Discussion

The following are three parts that will be discussed in the impact of the findings of this research that must be able to answer all questions contained in the problem formulation, namely as follows:

1. Impact of E-Filing System Implementation on Taxpayer Compliance

    Based on the results of the above research on the impact of the application of the e-filing system to taxpayer compliance in the KPP Pratama Medan Belawan stated that the value of X significance is $0.000 < 0.05$, so it can be concluded that directly there is a significant impact of X on Z. Thus Ho is rejected and Ha is accepted. This means that there is a significant impact of the implementation of the e-filing system on taxpayer compliance in the KPP Pratama Medan Belawan. The underlying reason for the impact of the application of the e-filing system to taxpayer compliance is according to the Directorate General of Taxation Regulation Number KEP-39 / PJ / 2011 for the submission of annual notification letters of taxpayers of individuals through the website of the Directorate General of Taxation, e-filing is a way of delivering SPT electronically conducted online and in real-time through the internet on the website of the Directorate General of Taxation. Online means that taxpayers can report taxes through the internet anywhere and anytime, while the word real-time means that confirmation from the Directorate General of Taxation can be obtained at the same time. If the data of the notification letter is filled in completely and correctly has arrived to be sent electronically.

According to Novarina (2005) with the implementation of the e-filing system is expected to provide convenience to taxpayers who want to submit a notification letter (SPT) to increase taxpayer awareness in fulfilling their tax obligations. With the e-filing system, taxpayers can deliver SPT easily and efficiently because taxpayers can deliver SPT anytime and anywhere so that it can minimize costs and save processing time without the need to come to the Tax Service Office.

According to Widi Widodo (2010:150) Tax compliance has always been associated with the Tax Administration where it is one of the factors that affect the level of taxpayer compliance in carrying out its tax obligations. According to Siti Kurnia Rahayu (2010:109) Modernization of the taxation system in the DJP environment by utilizing reliable and up-to-date information systems (e-filing) is one of the strategies taken to achieve a high level of tax compliance. So in this study obtained the results that the Implementation of the E-Filing System has an impact on Taxpayer Compliance.

The results of this study support the results of research conducted by Sari Nurhidayah (2015) which states that the implementation of the e-filing system has a significant impact on taxpayer compliance. And research researched by Husnurrosyidah and Suhadi (2017) states that the implementation of the e-filing system has an impact on taxpayer compliance. However, the results of this study do not agree with the results of research conducted by Kartika Ratna Handayani and Sihar Tambunan (2016) and Maman Suherman and Medina Almunawwaroh (2015) which stated that the application of e-filing system has no impact on taxpayer compliance.

2. Impact of Taxpayer Compliance on Tax Revenues

Based on the results of the above research on the impact of taxpayer compliance with tax receipts in the KPP Pratama Belawan stated that the value of Z significance of $0.000 < 0.05$. So it can be concluded that directly there is a significant impact of Z on Y. Thus Ho is rejected and Ha is accepted. This means there is a significant impact of taxpayer compliance on tax receipts in the KPP Pratama Medan Belawan.

The participation of taxpayers in fulfilling tax payment obligations based on taxation provisions is expected, taxpayer compliance in paying taxes is a strategic position in increasing tax receipts. (Diaz Priantara, 2012:109). The theory linking the impact of taxpayer compliance level on tax receipts was put forward by Irwansyah Lubis (2011:85) Taxpayer Compliance is an important element to increase tax receipts so that one of the foundations in strengthening tax receipts. Taxpayer compliance plays a role in improving people's Animo and response to tax obligations. While other opinions are expressed also by Widi Widodo (2010:67) If the tax compliance rate is low, it will automatically have an impact on low tax receipts to lower the state budget revenue rate as well.

The results of this study support the results of research conducted by Ida Soraya and Dadang Suhendar (2015) and Sri Putri Utami (2018) which stated that taxpayer compliance has a significant impact on tax receipts.

3. Impact of E-Filing System Implementation on tax revenue through Taxpayer Compliance

Based on the results of the above research on the impact of the application of e-filing system on tax receipts through taxpayer compliance in KPP Pratama Medan Belawan known that the direct impact given X to Y is 0.194 while the indirect impact of X through Z on Y is the multiplication between the value of beta X to Z with the value

of beta Z to Y that is: 0.510 x 0.625 = 0.319 then the total impact given X on Y is the direct impact coupled with the indirect impact ie: 0.194 + 0.319 = 0.513. Based on the results of the precalculated above it is known that the value of direct impact is 0.194 and indirect impact is 0.319 which means that the value of indirect impact is greater than the value of direct impact, this result shows that indirectly X through Z has a significant impact on Y.

The target of modernization of tax administration is first, to maximize tax revenues to be more effective, secondly the quality of services that support taxpayer compliance. (Diana Sari 2013:19). According to Siti Kurnia Rahayu (2013:93), tax administration plays an important role in the tax system in a country. A country can successfully achieve the expected target of generating optimal tax receipts because its tax administration can effectively implement the tax system in a country. Based on some of the above statements, it can be concluded that the modernization of tax administration such as the application of e-filing in improving tax services to taxpayers indirectly can increase tax receipts. By using internet-based technology, taxpayers can now deliver SPT online and can be done anywhere and anytime as long as it is connected to the internet without having to come to the Tax Service Office, with this convenience can increase the Animo and public response to its tax obligations. The active participation of taxpayers to fulfill all their tax obligations will significantly increase tax receipts.

The results of previous research conducted by Wiki Darmawan (2018) that the implementation of the e-filing system through taxpayer compliance has a positive impact but does not have a significant impact on tax receipts. The reason for this study is because the value of indirect impacts is smaller than the value of direct impacts.

V. CONCLUSION

This study aims to test and analyze the impact of the implementation of the e-filing system on the compliance of individual taxpayers as well as the impact on tax receipts in KPP Pratama Medan Belawan. Based on the results of research and discussions that have been previously stated, the conclusions can be taken as follows:
1. The results of the study prove that the application of the e-filing system has a significant impact on the compliance of individual taxpayers in KPP Pratama Medan Belawan.
2. The results of the study prove that the compliance of individual taxpayers has a significant impact on tax receipts in KPP Pratama Medan Belawan.
3. The results of the study prove that the application of the e-filing system has a significant impact on tax receipts through the compliance of individual taxpayers in KPP Pratama Medan Belawan.

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