Analysis of Individual Taxpayers' Compliance Relationship Reviewed from Job Type, Income Level, and Taxation Digitalization

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Abstract

This study aims to look at the relationship between the type of job, income level, and tax digitization with individual taxpayer compliance. This study is a quantitative research that uses questionnaires as data collection instruments. The population in this study is individual taxpayers registered with several KPPs in Indonesia with a total of 162 respondents. The data were analyzed using the chi square test and contingency coefficient supported by frequency and crosstab. The results of this study prove that there is a positive and significant correlation between the type of work, namely employees and self-employed, and taxpayer compliance. In addition, there is a positive and significant correlation between income levels, both income less than PTKP and income more than PTKP, and taxpayer compliance. A positive and significant correlation was also found between the perception of tax digitization and taxpayer compliance. It is hoped that this study can provide insight into the factors that affect the compliance of individual taxpayers and produce recommendations for tax institutions to improve policies through the type of work, income level, and utilization of digitalization.

Keywords: Type of Job, Income Level, Taxation Digitalization, Individual Taxpayer Compliance

INTRODUCTION

The problem of taxpayer compliance is a classic problem for every country that implements the tax system, including Indonesia. The low level of taxpayer compliance until now is the main factor in the failure to achieve tax revenue as the country's largest source of revenue. Various collaborations and policy innovations have been taken by the government to increase taxpayer compliance (Salsabila et al., 2022).

One of the steps taken by the government to increase taxpayer compliance is by implementing *a* self-assessment system in the Indonesian tax system. The implementation of this self-assessment system gives great responsibility to taxpayers. The State gives the authority to calculate, deposit, and report the tax payable in accordance with tax laws and regulations (Naufal & Setiawan, 2018) . Not only that,

through this self-assessment system, the government can also monitor the suitability of tax reporting based on income received by taxpayers (Firmansyah & Layli, 2022). Therefore, taxpayer compliance plays an important role in the success of the self-assessment system. The success of the self-assessment system is related to taxpayer characteristics such as the type of work, income level, and perception of tax digitalization

The type of job is related to a person's level of tax compliance. A person who works as an employee tends to be more obedient than someone who is self-employed (self-employed). Employees receive income that has been taxed by the employer, while self-employed people who have the authority to calculate, deposit and report tax payable themselves have the opportunity to avoid tax payable. As research conducted by Pasaribu & Tjen, (2016) states that the type of work a person has an impact on their tax compliance. The existence of types of jobs such as employees and self-employed is expected to help design strategies to increase compliance and minimize the occurrence of tax violations.

The level of income is also related to the level of tax compliance of a person. A person who receives a high income will be more obedient in paying taxes because his main needs have been met. However, it is different with someone who receives a low income who will prioritize his needs over paying taxes. As the research conducted by Utami & Supadmi, (2023) stated that the level of income is positively correlated significantly with taxpayer compliance. The existence of income levels in the form of high and low income is expected to provide motivation for taxpayers to remain compliant in carrying out their obligations.

In this digital era, tax digitization has become an important role in increasing taxpayer compliance. Tax digitization is a digital-based tax service that can be accessed anytime and anywhere through the DJP Online platform and PJAP (Tax Application Service Provider) registered with the DJT. The digital-based tax service allows users to complete various stages of taxation, such as registration as a taxpayer, reporting tax obligations, and paying taxes directly through this platform (Machfuzhoh & Pratiwi, 2021).

This tax digitization uses technological advances that have an impact on shifting taxpayer behavior from conventional to digital. In the past, taxpayers had to come to their respective Tax Service Offices to report their obligations by filling out their tax returns manually, and at this time all of these things have gradually been abandoned and have switched to online tax return reporting. This has a positive impact on taxpayers in terms of time efficiency without having to queue at the tax office, savings in financing due to the reduction of physical documents, and can minimize the occurrence of errors in reporting (Cahyasari & Michael, 2023).

Research conducted by Pratiwi & Sofya, (2023) stated that tax digitization has a significant and positive effect on individual taxpayers' reporting compliance. Taxation digitization is expected to help and make it easier for taxpayers to carry out their obligations, so that there is no reason to avoid the obligation to pay taxes.

Because there is still a lack of research on individual taxpayer compliance, the researcher is interested in looking at the relationship between individual taxpayer compliance based on the type of job, income level, and perception of tax digitalization. The results of this study are expected to provide insight into the factors that affect the compliance of individual taxpayers and produce recommendations for tax institutions to improve policies through the type of work, income level, and the use of digitalization.

THEORITICAL FRAMEWORK AND HYPOTHESIS

Theory of Planned Behaviour

According to the study of social psychology theory regarding the factors that affect tax compliance behavior, one of them is through the Theory of Planned Behavior or Planned Behavior Theory. This theory was developed by Martin Fishbein and Icek Ajzen in 1980. The Theory of Planned Behaviour conveys that a person's behavior is determined by their intention to perform the behavior, which is influenced by three main factors, namely *behaviour belief*, *normative belief*, and *control belief* (Mulyani et al., 2020).

If taxpayer compliance is seen from the *behavioral belief* factor, the taxpayer is confident that paying taxes will not harm him, and the taxes paid are used for expenditure and state development so that taxpayers voluntarily pay their taxes. If taxpayer compliance is seen from the normative *belief* factor, the influence of the individual social environment such as tax regulations, and family support that can provide awareness and confidence for taxpayers to pay their taxes. If taxpayer compliance is seen from the *control belief* factor, individual perceptions of the ease and effectiveness of implementing tax compliance can provide behavioral control for taxpayers to pay their taxes.

As the times develop, the types of jobs are also increasing, such as civil servants, private employees, self-employed, and so on. Taxpayers who have jobs certainly have a relationship with the level of tax compliance of the taxpayer. For example, taxpayers with employee status will definitely receive income that has been deducted from taxes owed by the employer, but they still have to do tax reporting independently.

On the other hand, taxpayers with self-employed status must certainly calculate, deposit, and report taxes independently. However, whether taxpayers with employee or self-employed status report their tax returns on time, or even taxpayers with employee and self-employed status do not report their tax returns. Therefore, this research was carried out to see the level of tax compliance.

The research conducted by Naufal & Setiawan, (2018) stated that the type of work has a negative effect on the compliance of individual taxpayers at the Tabanan Primary Service Office. From the above statement, the hypothesis of this study can be formulated as follows:

H1: There is a relationship between the type of work and the compliance of individual taxpayers.

Income can be in the form of salaries, wages, or business activities. Taxpayers who have income certainly have a relationship with the level of compliance of the taxpayer. For example, taxpayers with incomes less than PTKP are certainly not obliged to pay taxes, but still have to do annual tax reporting if they already have an NPWP.

On the other hand, taxpayers who earn more than PTKP must certainly carry out their tax obligations because taxpayers who earn more than PTKP are taxpayers who are always monitored by the DJP. However, whether taxpayers with incomes less than PTKP and more than PTKP report their tax returns on time, or even taxpayers with incomes less than PTKP and more than PTKP do not report their tax returns. Therefore, this research was carried out to see the level of tax compliance.

The research conducted by Vidyarto Nugroho, (2021) stated that the level of opinion has a significant effect on tax compliance. From the above statement, the hypothesis of this study can be formulated as follows:

H2: There is a relationship between income level and individual taxpayer compliance.

One of the government's steps to increase tax compliance is to reform tax administration services. Tax administration is currently carried out digitally, commonly known as tax digitalization, which can help taxpayers in carrying out their tax obligations anywhere and anytime.

Various positive impacts of this tax digitalization such as taxpayers do not have to come to their respective Tax Service Offices to carry out their tax obligations, and currently it can be done online-based as long as it is connected to the internet. Then, tax digitization also presents features that are easy to use for various age groups, and an automatic calculation feature so that tax reporting can be done without causing errors.

In addition, tax digitization saves financing operational costs that are usually used when carrying out tax obligations manually, such as the use of paper, ink, document storage rooms, and so on. However, do taxpayers who agree and disagree with the reform of tax administration report their tax returns on time, or even taxpayers who agree and disagree do not report their tax returns. Therefore, this research was carried out to see the level of tax compliance.

The research conducted by Pratiwi & Sofya, (2023) stated that tax digitization has a significant and positive effect on the compliance of individual taxpayer reporting at the Solok City Primary Tax Office. From the above statement, the hypothesis of this study can be formulated as follows:

H3: There is a relationship between the perception of tax digitization and the compliance of individual taxpayers.

RESEARCH METHOD

The design of this study is a quantitative research that uses questionnaires as a data collection instrument, where questionnaires are disseminated through social media and the Poplite by Populix website. The population in this study is in the form of individual taxpayers registered in several Tax Service Offices in Indonesia. Due to the unknown number of the population, the Lameshow formula (1997) was used to determine the minimum number of samples in this study.

Instrument testing is used to ensure that the instrument is legitimate or remains consistent. In this study, the test instruments used are validity test and reliability test. The validity test is a way to show whether the questions presented are able to reveal something that the questionnaire wants to measure (Ghozali, 2018). The reliability test is a way to find out if the questionnaire remains consistent if it is measured twice or more (Arsi & Herianto, 2021). The instrument test was carried out using SPSS (Statistical Package for Social Science) software version 25.

In this study, to test the hypothesis using descriptive statistics. The descriptive statistics used in this study are frequency and crosstab. In this study, to conduct a correlation test with the type of data, namely nominal data, the crosstab chi square and the contingency coefficient were used. The chi square test is used to see if there is a relationship between two variables, while the contingency coefficient is used to measure the strength of the relationship between two variables. Descriptive statistical data processing using SPSS version 25 software.

RESULT AND DISCUSSION

Research Overview

This study aims to analyze the compliance of individual taxpayers in terms of job type, income level, and perception of tax digitalization. This study uses a questionnaire distributed through social media and the Poplite by Populix website. The minimum number of samples in this study is 96 respondents, where after the distribution of the questionnaire at the time specified by the author, a sample of 162 respondents was obtained. The following is the identity of the respondents based on the birth range, which can also be called generation X and generation Y.

Rentang Kelahiran
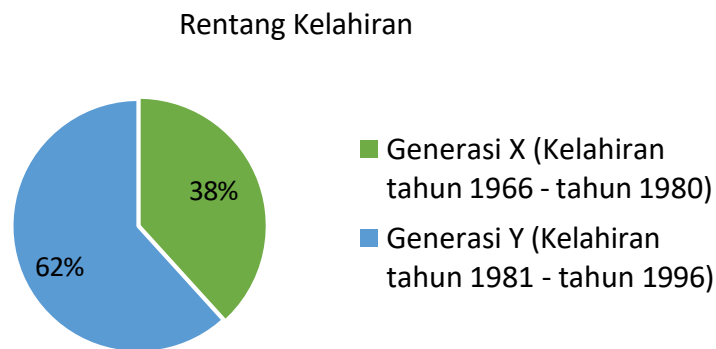
Picture 1. Respondents' Identities Based on Birth Range

Based on figure 1, it shows that from the results of the questionnaire distribution, the number of samples received was 162 respondents. For respondents born in 1966 – 1980 as many as 62 respondents (38%), while for respondents born in 1981 – 1996 as many as 100 respondents (62%).

Research Instrument Test Results

In this study, a validity test was carried out to measure the validity or validity of a question from the questionnaire. The question is said to be valid if the r_{count} is > r_{table}, but if the r_{count} < r_{table}, the question is categorized as invalid or invalid. Based on the results of data processing from the questionnaire, the value of the r_{table} > was obtained, where the r_{table} value was 0.154. Therefore, it can be concluded that questions related to tax digitization and taxpayer compliance have been declared valid.

In this study, a reliability test was carried out to measure the consistency or stability of the questions on the questionnaire over time. A question is said to be reliable if *Cronbach's Alpha* > 0.6, but if *Cronbach's Alpha* < 0.6 the question cannot be said to be reliable. Based on the results of data processing from the questionnaire, it was obtained that *Cronbach's Alpha* value > 0.6, where *Cronbach's Alpha* 0.992 and 0.973 were greater than 0.6. Therefore, it can be concluded that questions related to tax digitalization and taxpayer compliance are reliable.

Frequency and Crosstab Statistics Results

In this study, the types of jobs are categorized into taxpayers with employee status and taxpayers with self-employed status. In addition, the income level is categorized as taxpayers who earn less than PTKP and taxpayers who earn more than

PTKP. Then, the statement of perception of tax digitization is categorized into (1) tax digitization is more efficient than having to come to the Tax Service Office, (2) tax digitization is easy to use or apply, (3) tax digitization saves financing due to the reduction of physical documents, (4) tax digitization minimizes errors in reporting. The level of taxpayer compliance in this study can be seen from the timeliness of taxpayers reporting their Annual Tax Returns. The time for reporting tax returns is categorized as before the due date, which is before March 31, and after the due date, which is after March 31.

Job Type

Based on the results of frequency statistics, it is known that 123 respondents (75.9%) work as employees, while 39 respondents (24.1%) work as self-employed. This is also evidenced by the results of crosstab statistics which show that the majority of taxpayers who are employees and self-employed do their Annual Tax Return reporting on time, namely before March 31. On the other hand, only a small part of these taxpayers have passed the deadline for reporting the Annual Tax Return.

Income Level

Meanwhile, the results of frequency statistics for income levels, 77 respondents (47.5%) earned less than PTKP, while 85 respondents (52.5%) earned more than PTKP. This is also evidenced by the results of crosstab statistics which show that the majority of respondents who earn less than PTKP and more than PTKP report their Annual Tax Return on time, namely before March 31. On the other hand, only a small part of the respondents reported their Annual Tax Return past the due date.

Digitization of Taxation

Based on the results of frequency statistics for tax digitization, it is known that statements regarding tax digitization are more efficient than having to come to the Tax Service Office, as many as 158 respondents (97.5%) agreed, while 4 respondents (2.5%) disagreed. This is also evidenced by the results of crosstab statistics which show that the majority of respondents who agree or disagree with the statement report their Annual Tax Return on time, namely before March 31. In contrast, only a small percentage of the respondents reported the Annual Tax Return after the due date.

In addition, the results of frequency statistics showed that statements regarding tax digitization were easy to use or applied by 154 respondents (95.1%), while respondents who disagreed were 8 respondents (4.9%). This is also evidenced by the results of crosstab statistics which show that the majority of respondents who agree or disagree with tax digitization are easy to use or apply to report the Annual Tax Return on time, namely before March 31. On the contrary, only a small percentage of the respondents passed the due date in reporting the Annual Tax Return.

Then, followed by the results of frequency statistics showed that statements regarding tax digitization saved financing because the reduction of physical documents was approved by 158 respondents (97.5%), while 4 respondents who disagreed (2.5%). This is also evidenced by the results of crosstab statistics which show that the majority of respondents who agree and disagree with tax digitization save financing due to the reduction in physical documents to report the Annual Tax Return on time, namely before March 31. On the other hand, only a small percentage of the respondents reported the Annual Tax Return past the due date.

Finally, the results of frequency statistics show that statements on tax digitization to minimize errors in reporting were approved by 151 respondents (93.2%), while 11 respondents who disagreed (6.8%). This is also evidenced by the results of crosstab statistics which show that the majority of respondents who agree and disagree with tax digitization minimize errors in reporting tax returns on time, namely before March 31. In contrast, only a small percentage of the respondents reported that the tax return was past the due date.

Results of Chi Square Test Data Analysis and Contingency Coefficient
Job Type

This study aims to see the relationship between the type of work and the compliance of taxpayers. The following are the results of the correlation between the type of work and the time of filing the tax return.

Table 1. Results of Correlation of Job Type and Reporting Time

Data Analysis	Asym. Significance
Test Chi Square	0,000
Contingency Coefficient	0,713

In table 1, it shows that the significant value of the Chi Square test for the type of work and the time of reporting the tax return < 0.05, which is 0.000. Then, the value of the contingency coefficient for the type of work and the time of reporting the tax return is in the range of 0.6 – 0.8, which is 0.713.

Income Level

This study aims to look at the relationship between income level and taxpayer compliance. The following are the results of the correlation between income level and the time of filing tax returns.

Table 2. Results of Correlation of Income Level with Tax Return Reporting Time

Data Analysis	Asym. Significance
Test Chi Square	0,000
Contingency Coefficient	0,707

In table 2, it shows that the significant value of the Chi Square test for income level and tax return reporting time < 0.05, which is 0.000. Then, the contingency coefficient value for income level and tax return reporting time is in the range of 0.6 – 0.8, which is 0.707.

Digitization of Taxation

This study aims to see the relationship between the perception of tax digitization and taxpayer compliance. The following are the results of the correlation between the perception of tax digitization and the time of tax return reporting.

Table 3. Results of Correlation of Tax Digitalization with Tax Return Reporting Time

Data Analysis	Asym. Significance
Test Chi Square	0,000
Contingency Coefficient	0,744

In table 3, it shows that the significant value of the Chi Square test for tax digitization and tax return reporting time < 0.05, which is 0.000. Then, the value of the contingency coefficient for tax digitization and tax return reporting time is in the range of 0.6 – 0.8, which is 0.744.

Discussion

Individual Taxpayer Compliance Based on Type of Employment

From the results of the hypothesis test using the chi square test, the value showed that the significant value for the type of work and the time of reporting the tax return < 0.05, which was 0.000 where it can be stated that there is a relationship between the type of work and the time of reporting the tax return. Then, the contingency coefficient value was obtained in the range of 0.6 – 0.8, which is 0.713 which means that the relationship is classified as a strong relationship between the type of work and the time of reporting the tax return. Thus, it can be concluded that there is a strong and significant relationship between the type of work and the taxpayer's compliance, then it can be stated that **H1 is accepted.**

This is evidenced by the results of the study using frequency and crosstab statistical tests, it is stated that the majority of respondents with employee and self- employed status have the same level of compliance in carrying out their tax obligations, namely reporting annual taxes on time. Although self-employed taxpayers who must calculate, deposit, and report taxes independently have the same level of compliance as taxpayers with employee status who have received income that has been deducted by their employer but still have to report taxes independently.

According to *the Theory of Planned Behaviour* (TPB), which includes three main components, namely *behaviour belief, normative belief,* and *perceived control belief*. Positive attitudes towards the obligation to report taxes, the influence of social norms that encourage compliance, and perceived behavioral control, in which both employees and self-employed people feel capable of carrying out their tax obligations, all play a role in shaping timely tax reporting behavior.

The timeliness of taxpayers in reporting tax returns is supported by information or notifications. This is evidenced by the results of the study which shows that the majority of employee and self-employed respondents receive annual tax return reporting notifications via email, notifications, or from the DGT website.

In addition, taxpayers who know of sanctions for late annual tax reporting will certainly report annual taxes in a timely manner to avoid these sanctions. This is evidenced by the results of the study which showed that the majority of respondents who were employees and self-employed knew that there were sanctions if they were late in filing tax returns.

The results of this study do not support the research conducted by Naufal & Setiawan, (2018) and Putra et al., (2019) which states that the type of work has no effect on the compliance of individual taxpayers. According to the two researchers, taxpayers who work as civil servants or employees are more compliant than taxpayers who work as self-employed.

Individual Taxpayer Compliance Based on Income Level

From the results of the hypothesis test using the chi square test, the value showed that the significant value for the income level and the time of reporting the tax return was < 0.05, which was 0.000 where it can be stated that there is a relationship between

the level of income and the time of reporting the tax return. Then, the value of the contingency coefficient was obtained in the range of 0.6 – 0.8, which is 0.707 which means that the relationship is classified as a strong relationship between the level of income and the time of filing the tax return. Thus, it can be concluded that there is a strong and significant relationship between the level of income and the compliance of the taxpayer, then it can be stated that **H2 is accepted.**

This is evidenced by the results of the study using frequency and crosstab statistical tests, it was stated that the majority of respondents who earned less than PTKP and more than PTKP had the same level of compliance in carrying out their tax obligations, namely reporting annual taxes on time. Although taxpayers who earn less than PTKP do not have the obligation to pay taxes, if the taxpayer already has an NPWP, they are still obliged to report their taxes have the same level of compliance as taxpayers who earn more than PTKP.

In the context *of the Theory of Planned Behaviour* (TPB), this can be explained through three main components, namely *behaviour belief, normative belief,* and *control belief* . A positive attitude towards the obligation to report taxes, even though there is no obligation to pay, reflects the attitude component in the SDGs. In addition, social norms that encourage compliance, such as expectations from society or the work environment, influence the behavior of these taxpayers, regardless of their income level. Finally, perceived behavioral control, in which taxpayers feel able to file taxes on time, also contributes to this high compliance.

The timeliness of taxpayers in reporting tax returns is supported by information or notifications. This is evidenced by the results of the study which shows that respondents who earn less than PTKP and more than PTKP receive notifications of Annual Tax Return reporting via email, notifications, and from the DGT website.

In addition, taxpayers who know of sanctions for late annual tax reporting will certainly report annual taxes in a timely manner to avoid these sanctions. This is evidenced by the results of the study which shows that the majority of respondents who earn less than PTKP and more than PTKP are aware of sanctions if they are late in filing tax returns.

The results of this study support the research conducted by Vidyarto Nugroho, (2021), Seventeen et al., (2023) and Utami & Supadmi, (2023) which states that income level has a positive effect on the compliance of individual taxpayers. According to the three researchers, the higher the income level of taxpayers, the higher the level of tax compliance. Because primary needs have been met, taxpayers who have a high income level can carry out their tax obligations.

Compliance of Individual Taxpayers Based on Tax Digitalization

From the results of the hypothesis test using the chi square test, the value showed that the significant value for the type of work and the time of reporting the tax return was < 0.05, which was 0.000 where it can be stated that there is a relationship between tax digitization and the time of reporting the tax return. Then, the value of the contingency coefficient was obtained in the range of 0.6 – 0.8, which is 0.744, which means that the relationship is classified as a strong relationship between tax digitization and the time of filing tax returns. Thus, it can be concluded that there is a strong and significant relationship between tax digitization and taxpayer compliance, so it can be declared **H3 accepted.**

This is evidenced by the results of the study using frequency and crosstab statistical tests, it is stated that the majority who agree and disagree with the statement

of tax digitalization perception have the same level of compliance in carrying out their tax obligations, namely reporting annual taxes on time. Even though taxpayers who do not agree with the tax administration reform still have the same level of compliance as taxpayers who agree with this tax administration reform.

According to *the Theory of Planned Behaviour* (TPB), this can be explained through the main components of the theory. First, *behaviour belief,* where although there are differences of opinion about tax digitalization, a positive attitude towards the obligation to report taxes remains. Second, *normative beliefs* that show that social pressure or expectations from the surrounding environment to remain compliant with tax obligations are strong, regardless of the perception of digitalization. Finally, *control belief*, where taxpayers feel capable and have control in reporting taxes digitally, despite differences of opinion on the reform.

Tax digitalization is one of the important innovations implemented by the Directorate General of Taxes (DGT) to simplify the tax administration process and increase taxpayer compliance. This transformation has brought various positive influences, especially in terms of convenience, efficiency, and accuracy of tax return reporting.

Before the digitization of taxation, tax return reporting was done manually. Taxpayers must come directly to the Tax Service Office (KPP), fill out the form, and submit it physically. This process takes time, money, and effort, both for taxpayers and tax officers who have to manage these physical documents. However, with this digitization of taxation, the entire reporting process can be carried out online through the official DGT platform. This allows taxpayers to report their taxes anytime and anywhere, as long as they are connected to the internet.

Not only that, tax digitization also has a positive impact in terms of reducing operational costs. Before the digitization of taxation, manual reporting required a lot of paper, ink, and other resources needed to print, store, and send documents. By switching to digital systems, these costs can be significantly reduced. This is not only beneficial for the government in terms of cost management, but also supports green initiatives by massively reducing the use of paper.

In addition to cost savings, tax digitization also brings higher accuracy in the reporting process. In a manual system, human *error* is very likely to occur, such as tax calculation errors or form filling errors. However, with the digitization of taxation, this kind of mistake can be minimized. The DGT's digital system is equipped with an automatic calculation feature that guides taxpayers to calculate their taxes correctly based on the input data. This helps to reduce the risk of reporting errors and ensure that the data reported is more accurate.

The operation of the tax digitization system is also designed to be easy to use by various age groups. With clear guidelines, many taxpayers feel more comfortable and satisfied in using this service. Taxpayers classified as young people tend to be more familiar with technology, quickly adapt, while taxpayers classified as old are also helped by the simplicity of their operation. This shows that the digitization of taxation is not only easier, but also inclusive for various age groups.

In addition to the ease of tax return reporting, tax digitization also strengthens communication between the DGT and taxpayers. Information regarding the time of filing tax returns, due notices, and warnings related to other tax obligations can now be sent directly to taxpayers via email or notification from the DGT. This helps increase taxpayers' compliance in reporting their taxes on time, so they can avoid administrative sanctions due to delays.

The results of this study support the research conducted by Pratiwi & Sofya, (2023) those who state that tax digitization has a positive and significant effect on individual reporting compliance at KPP Pratama Solok City. Then, the research conducted by Wulandari, (2021) stated that *e-filing* has a positive effect on taxpayer compliance, the implementation of *e-billing* has no effect on taxpayer compliance, and the implementation of *e-invoicing* has a positive effect on taxpayer compliance.

CONCLUSIONS

This study aims to look at the relationship between the type of job, income level, and tax digitization with individual taxpayer compliance. Based on the results of the research and discussion, the conclusion in this study is that there is a positive and significant correlation between the type of work and the compliance of taxpayers and taxpayers who have the status of employees and self-employed have the same level of compliance in carrying out their tax obligations. This is evidenced by the results of the study that individual taxpayers with employee or self-employed status report their tax returns on time, namely before March 31. Then, there is a positive and significant correlation between income level and taxpayer compliance and individual taxpayers who earn less than PTKP or more than PTKP have the same level of compliance in carrying out their tax obligations. This is evidenced by the results of the study that individual taxpayers who earn less than PTKP or more than PTKP either report their tax returns on time, namely before March 31. Finally, there is a positive and significant correlation between the perception of tax digitization and the compliance of taxpayers and individual taxpayers who agree or disagree with the statement of the perception of tax digitization have the same level of compliance in carrying out their tax obligations. This is evidenced by the results of the study that individual taxpayers who agree or disagree with the statement of perception of tax digitization report their tax returns on time, namely before March 31.

The limitation of this study lies in the limitation in obtaining data on the number of registered taxpayers. To obtain data on the number of registered taxpayers, they must submit a proposal on the DGT *e-research* website which will take a long time for the process, so that the distribution of the questionnaire is only carried out through online media. As a result, this study cannot generalize all taxpayers, but only applies to taxpayers or respondents studied. Some suggestions that can be given in connection with this research for future researchers are to conduct further research with age, type of work, income level moderated by tax digitization. In addition, researchers can further conduct further research using the differentiated test data analysis method using variables such as job type, income level, and tax digitization.

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