

BAB V

PENUTUP

5.1 Kesimpulan

Dengan melihat hasil penelitian yang telah dibahas mengenai pengaruh digitalisasi pajak dan technostress terhadap kepatuhan wajib pajak dengan pengetahuan internet sebagai variabel intervening, maka dapat disimpulkan sebagai berikut:

1. Hasil penelitian menunjukkan bahwa digitalisasi pajak terbukti berpengaruh signifikan terhadap kepatuhan wajib pajak. Artinya, semakin baik penerapan sistem digital perpajakan, semakin tinggi tingkat kepatuhan wajib pajak.
2. Hasil penelitian menunjukkan bahwa technostress tidak berpengaruh signifikan terhadap kepatuhan wajib pajak. Hal ini menunjukkan bahwa meskipun wajib pajak merasa terbebani dengan penggunaan teknologi, faktor tersebut tidak secara langsung menurunkan kepatuhan mereka.
3. Hasil penelitian menunjukkan bahwa pengetahuan internet memiliki pengaruh signifikan terhadap kepatuhan wajib pajak. Wajib pajak dengan literasi internet yang lebih tinggi lebih mudah memahami dan memanfaatkan sistem digital perpajakan.
4. Hasil penelitian menunjukkan bahwa pengetahuan internet terbukti memediasi pengaruh digitalisasi pajak terhadap kepatuhan wajib pajak. Dengan kata lain, literasi internet wajib pajak menjadi faktor kunci yang memperkuat keberhasilan digitalisasi perpajakan.
5. Hasil penelitian menunjukkan bahwa pengetahuan Internet tidak memediasi

pengaruh technostress terhadap kepatuhan wajib pajak. Hal ini menunjukkan bahwa technostress tidak cukup kuat memengaruhi pengetahuan internet wajib pajak, sehingga tidak berdampak pada kepatuhan pajak.

Secara keseluruhan, hasil penelitian ini menegaskan bahwa digitalisasi perpajakan dan pengetahuan internet merupakan faktor penting dalam meningkatkan kepatuhan wajib pajak, sementara technostress tidak memberikan pengaruh signifikan baik secara langsung maupun melalui variabel mediasi.

5.2 Saran

Berdasarkan kesimpulan tersebut, maka beberapa saran yang dapat diberikan adalah sebagai berikut:

1. Bagi Direktorat Jenderal Pajak (DJP)

Perlu terus meningkatkan kualitas layanan digital perpajakan agar lebih mudah diakses oleh wajib pajak serta menyediakan sosialisasi, bimbingan teknis, serta tutorial online mengenai penggunaan aplikasi pajak untuk meningkatkan literasi internet wajib pajak.

2. Bagi Wajib Pajak

Disarankan untuk terus meningkatkan kemampuan literasi internet agar dapat memanfaatkan layanan pajak berbasis digital secara optimal. Mengikuti pelatihan, sosialisasi, atau memanfaatkan sumber informasi resmi DJP untuk memahami penggunaan aplikasi pajak.

3. Bagi Peneliti Selanjutnya

Dapat mempertimbangkan variabel lain yang berhubungan dengan psikologi pengguna, seperti *perceived ease of use*, *perceived usefulness*, atau motivasi intrinsik, yang mungkin lebih relevan dibandingkan technostress dan menambahkan faktor eksternal seperti kualitas sistem informasi, dukungan pemerintah, atau budaya kepatuhan sebagai variabel yang memengaruhi kepatuhan pajak.

LAMPIRAN

No	Peneliti	Judul	Identitas Jurnal	Metodologi	Hasil Penelitian
1	Wulandari & Dasman (2023)	Taxpayer Compliance: The Role of Taxation Digitalization System and Technology Acceptance Model (TAM) with Internet Understanding as a Mediating Variable	East Asian Journal of Multidisciplinary Research, 2023, Vol. 2, No. 6	Analisis regresi berganda	Digitalisasi pajak memiliki pengaruh positif terhadap kepatuhan pajak, tetapi efeknya menjadi lebih signifikan ketika dipahami dalam konteks pemahaman internet yang baik. Studi ini menyoroti bahwa wajib pajak yang memiliki pemahaman internet yang lebih tinggi cenderung lebih patuh terhadap sistem perpajakan digital.
2	Rusdi, Setiawati, & Nurafiza (2023)	Jurnal/Skripsi/Tesis: Analysis of the Influence of Digital Technology, Tax Knowledge, and	Journal of Global Business and Management Review,	Analisis data primer menggunakan SPSS	Teknologi digital dan sosialisasi pajak berpengaruh signifikan terhadap kepatuhan wajib pajak, sedangkan pengetahuan pajak sendiri

		Tax Socialization on Taxpayer Compliance	2023, Vol. 5, No. 2		tidak memiliki efek langsung terhadap kepatuhan.
3	Nugraha & Apollo (2024)	The Effect of Digitalization of Tax Services and Taxpayer's Understanding of Taxation on the Level of Taxpayer Compliance	Saudi Journal of Business and Management Studies, 2024, Vol. 9, No. 1	Analisis Smart PLS pada 112 wajib pajak perusahaan	Studi ini menemukan bahwa digitalisasi pajak tidak secara langsung berpengaruh terhadap kepatuhan pajak, tetapi pengetahuan perpajakan yang lebih baik dapat meningkatkan dampak positif digitalisasi pajak terhadap kepatuhan.
4	Purba, Nugroho, & Sarpingah (2020)	The Effect Of Implementing E-Filing Systems On Personal Tax Compliance With Internet Knowledge As Moderated Variables	Unspecified Journal, 2020, Vol. 6, No. 166-180	Moderated Regression Analysis (MRA)	Sistem e-Filing berpengaruh positif terhadap kepatuhan pajak, dan pengetahuan internet memoderasi hubungan tersebut. Studi ini menegaskan bahwa wajib pajak yang memiliki pemahaman internet yang lebih baik lebih mungkin

					menggunakan sistem e-Filing dengan efisien.
5	Ardika, Hardika, & Suardani (2023)	The Role of Tax Socialization in Tax Digitalization and Taxpayer Awareness on Individual Taxpayer Compliance	Journal of Applied Sciences in Accounting, Finance, and Tax, 2023	Partial Least Square (PLS)	Digitalisasi pajak dan kesadaran wajib pajak memiliki pengaruh positif terhadap kepatuhan pajak individu. Sosialisasi pajak menjadi faktor penting dalam meningkatkan kepatuhan wajib pajak.
6	Indrawan (2024)	Efficiency Tax Reporting System as Variable Moderation for Digitalization of Tax Compliance	Jurnal Rekayasa Sistem Industri, 2024, Vol. 13, No. 2	Regresi moderasi	Efisiensi dalam sistem pelaporan pajak digital tidak memoderasi hubungan antara digitalisasi pajak dan kepatuhan pajak. Hasil ini mengindikasikan bahwa meskipun sistem telah diperbaiki, faktor lain seperti edukasi dan dukungan teknis tetap diperlukan.
7	Agustina,	The Impact of	Journal of	SEM-	Digitalisasi administrasi

	Harmono, & Sitinjak (2024)	Digital Socialization and Digitalization of Tax Administration on Compliance through Motivation of Cooperative Taxpayers in Malang City	Economics, Finance and Managemen t Studies, 2024	PLS pada 624 UMKM	pajak meningkatkan kepatuhan pajak secara tidak langsung melalui motivasi wajib pajak. Hasil penelitian menyoroti pentingnya program edukasi digital bagi wajib pajak.
8	Pattiasina (2021)	Extension of Moderated Mediation Model Knowledge of Taxation and Tax Compliance by Tax Socialization and Taxpayer Awareness	Unspecified Journal, 2021	Analisis SEM Amos	Pengetahuan pajak memiliki pengaruh tidak langsung terhadap kepatuhan pajak melalui kesadaran wajib pajak. Studi ini juga menemukan bahwa sosialisasi pajak dapat meningkatkan hubungan antara pengetahuan pajak dan kepatuhan pajak.
9	Sarpong,	Effect of	WSEAS	Structura	Pengetahuan pajak dan

	Yeboah, Oware, & Danquah (2024)	Taxpayer Knowledge and Taxation Socialization on Taxpayer Compliance: The Mediating Role of Taxpayer Awareness	Transactions on Business and Economics, 2024, Vol. 1	1 Equation Modelin g (SEM)	sosialisasi perpajakan memainkan peran penting dalam meningkatkan kepatuhan pajak melalui kesadaran wajib pajak sebagai mediator.
10	Meiryani, Siagian, Fernando, Wahyuningsias, & Novianty (2021)	Jurnal/Skripsi/Tesis: The Effect of Knowledge of Tax Regulation, Tax Rate, and Tax Applications on Taxpayer Compliance	Proceedings of the 2021 2nd International Conference on Internet and E-Business	Analisis survei dengan regresi berganda	Pengetahuan tentang regulasi pajak, tarif pajak, dan aplikasi pajak berbasis digital memiliki pengaruh signifikan terhadap kepatuhan wajib pajak. Studi ini mendukung peran teknologi digital dalam meningkatkan kepatuhan pajak.

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