

## A COMPLIANCE OF MARKET TRADERS IN THE SYSTEM FOR BANYUWANGI MARKET E-RETRIBUTION

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### ABSTRACT

*This study aims to examine and provide empirical evidence related to Taxpayer Compliance in the Use of the Market E-retribution system. This study uses a survey method conducted at Market Traders in the Blambangan Market and Banyuwangi Market. The data obtained in this study was processed with the help of the Smart PLS 2.0 M3 analysis tool. Respondents of this research are 215 traders. The test results showed that perceptions perceived ease of used, and perceived of enjoyment influence to the attitude of using market e-retribution. Attitudes, Social Factors, and Facilitating Conditions affect the Intention of Users of Market E-Retribution. Furthermore, intention influences the compliance of market traders in paying retribution.*

Keywords: market e-retribution system, Tax Compliance, Intention to use, Attitude, Smart PLS2.0

### INTRODUCTION

Tax is one source of income that also provides an important role in supporting development financing activities and demonstrating economic independence. Tax collection is a form of obligation of citizens as taxpayers, as well as evidence of the active role of the community in helping to fill state funding, whose implementation is aimed at the welfare of the nation and state and is regulated in laws and government regulations (Rachdianti, 2016).

Tax is dynamic and in its implementation follows the development of the country's social and economic life in society. Demands for increased acceptance, improvement and fundamental changes in all aspects of taxation are the reasons for tax reform from time to time, in the form of improvements to taxation policies and taxation systems, so that the tax base can be expanded further, so that the potential tax revenues available can be collected optimally by upholding the principles of social justice and providing excellent service to taxpayers. Representation of the implementation of this system is to look at the compliance of taxpayers. The taxation system can be implemented well if the taxpayer has awareness, honesty, and discipline to complete his obligations in accordance with tax laws and regulations (Rahayu, 2009).

Legislation does not only apply to the central government, but also applies to regional government. The government carries out various policies including among others through taxation and regional retribution, by stipulating Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions. The granting of authority in the imposition of Regional Taxes and Regional Retributions is expected to further encourage regional governments to continue to strive to optimize their own regional revenues. Regional revenue from the tax sector needs to be optimized for revenue, so it requires taxpayer compliance to fulfill its tax obligations, namely by using an electronic system (Chau, 1996).

Regional Income of Banyuwangi Regency throughout 2017 based on quarterly reports on Regional Cash transactions shows an increase in yields of regional levies that have not increased sharply in order to meet their budget targets. This can be described as follows:

#### Summary of Regional Retribution Income in Banyuwangi Regency 2017

Transaction Period	Income Target (during 2017)	Realization Income	Percentage (%)
1 January s.d 31 March	Rp 36,286,612,757,40	Rp 7,693,671,484.00	21.20
1 April s.d 30 June		Rp 7,749,719,205.00	21.36
1 July s.d 30 September		Rp 8,992,197,883.00	24.78
1 October s.d 28 December		Rp 34,986,698,881.00	74.31

Source: banyuwangikab.go.id

Based on the summary table above, it can be seen that the increase in the realization of the target income for regional levies along the 1st to 3rd quarter shows a percentage increase that did not increase sharply, but the increase occurred in the 4th Quarter to almost 75% of budget target. This could be the reason that the implementation of the retribution revenue efforts in the Banyuwangi Regency area were optimal so that the increase in realization increased sharply.

One effort to increase the potential revenue from the regional levies is the launch of market e-retribution on Sunday, September 17, 2017 which is also published on the official website of the Banyuwangi Regency government ([banyuwangikab.go.id](http://banyuwangikab.go.id)). Market e-retribution is a Banyuwangi District Government program in a new payment system that uses technology in the modern era. Payment through an information technology (IT) system has developed widely and has been used in various ways including payment of public obligations to the government in this case taxation. The use of the system is driven by the community's need for electronic systems that have superior values: fast, easy, and far more susceptible to errors than manual work and able to increase the intention to fulfill tax obligations (Hastuti, 2014).

The existence of this e-retribution innovation also helps the Banyuwangi government to meet the market retribution revenue target in 2017. Based on the goal of achieving these targets, the Banyuwangi government needs to improve market traders compliance with the use of e-retribution. On the other hand, the dynamic nature of taxation and being able to adjust to the digital era, prompted the government to make various efforts to improve taxpayer compliance, namely by using technology and information systems.

Banyuwangi Regency as one of the autonomous regions in the East Java province continues to explore the potential of regional finance in order to increase the revenue of Regional Original Income, one of which is through regional retribution. The use of an electronic system in paying levies at Banyuwangi Market was launched at the end of 2017 which aims to increase regional income and compliance with market traders so that good and mutually beneficial relationships occur. E-levies were also launched with the intention of helping market traders to pay market retribution without worrying that the funds paid would be leaked when compared to the payment system for mobile operators that were previously done. This system is implemented in stages, starting from Blambangan Market as a pilot project which is then continued at Banyuwangi Market.

This e-retribution system also makes it easier for market users or traders to pay, because the merchant who has a debit card at Bank Jatim then fills his balance and swipes every time he pays through the EDC machine the officer has prepared. So, that transactions can be controlled in real time, transparent and safe without leakage. Leaks will be felt as illegal levies that are troubling and allow suspicion of the government and levy collectors in managing market retribution in Banyuwangi so that this can potentially lead to non-compliance from Market Traders.

However, these efforts, in reality, have not shown the achievement of targets designed by the government on the two markets designated by the Banyuwangi Regency government. This can be described as follows:

**Summary of E-Retribution Income in 2017-2018 Banyuwangi Traditional Markets**

	Target 2016	Realization 2016	Target 2017	Realization 2017	Target 2018	Realization 2018
<b>Banyuwangi Market</b>	414,150,000.00	415,613,000.00	548,748,000.00	494,800,000.00	1,340,964,000.00	541,949,500.00
<b>Blambangan Market</b>	444,665,000.00	446,148,000.00	594,739,000.00	521,599,750.00	1,095,100,000.00	589,506,100.00

Source: [banyuwangikab.go.id](http://banyuwangikab.go.id)

This encourages researchers to know more about the behavior of market traders in the use of market retribution, because payment systems are carried out in traditional markets which generally use a system of manual retribution payments to mobile staff, and remember traditional market traders who generally do not have the intensity of contact with the information system in daily transaction activities. Based on the research background described earlier, the problems in this study are:

1. Does Perception Usefulness affect Attitude?
2. Does Perception Ease affect Attitude?
3. Does Fun Perception affect Attitude?
4. Does the attitude influence the intention of using e-retribution?
5. Does the Social Factor affect the Intention of the Use of e-retribution?
6. Does Self Confidence influence the Intention of the Use of e-retribution?
7. Does the Facility Condition affect the Intention of the Use of e-retribution?
8. Does Behavior Intention Use of e-retribution affect Compliance?

In the context of this study, researchers used Decomposed Theory of Planned Behavior which was developed by Taylor and Todd in 1995. The DTPB Theory is the merger of TAM and TPB which explain a person's behavior with multi-dimensional model construction. consists of attitudinal beliefs, normative beliefs and control beliefs. This type of research model according to Taylor and Todd (1995) has benefits such as 1.) the structure formed represents varied dimensions and will consistently be able to predict intention (intention). 2.) By decomposing behavioral beliefs, each variable relationship will be understood more clearly and more easily. 3.) In addition to the decomposition model can provide a form of regulation related to beliefs that can be applied in various variations. T

#### **The Effects of Perception on Use on Attitudes**

Perceived of usefulness aims to show the extent to which payment information systems are in the form of e-retribution in an effort to facilitate work, increase yield (productivity) and speed of completion of tax obligations. The presence of e-retribution can provide important benefits for market traders, this is because the form of payment is created more simply and practically so that market traders can save time, and calculate the exact payment of their retribution. This market e-retribution system is a form of service provided by the government for market traders.

Perceived Usefulness is the process of entering an information about the values of an information system into the human brain. Based on this perception, market traders provide responses related to the benefits of e-retribution that they use. So that these perceptions can affect market traders in behaving. The attitude shown by market traders is a form of reaction in the form of actions driven by the perception of the market traders.

Empirical evidence from Sondakh (2017); Hong et al (2008); Hung et al (2006) revealed that there was an effect of perceived usefulness on attitudes. The more positive the reaction of market traders in the benefits of e-retribution, the more positive the attitude shown by market traders in using the e-retribution payment system. Based on the study of theory and the results of previous studies, the hypothesis can be formulated as follows:

H1: Perceived Usefulness affect Attitude of using E-retribution

#### **The Effect of Ease Perception on Attitudes**

Perceived ease of use is the perception of the ease of use of technology. Users do not find it difficult to learn, understand, skilled and able to control and complete their tax obligations. This is very important to test, because market traders generally do not use information systems in making tax payments. Generally, market traders make manual payments made by traveling officers who collect fees to each pelapak.

The e-retribution system created as a payment service must be easy to use and understand by market traders. This is because, market traders must change their payment habits from manual to electronic. The perceived ease will encourage market traders to behave in the use of market e-retribution.

Based on these perceptions, market traders respond to the ease with which e-retribution is used. So that these perceptions can affect market traders in behaving. The higher the level of convenience felt by market traders, the more positive the attitude shown by market traders in using market e-retribution. Empirical evidence by Hung et al (2006) shows the influence of Ease Perception on Attitude. Based on the theory and results of previous studies, the hypothesis can be formulated as follows:

H2: Perceived ease of use influence attitude of using E-retribution

#### **The Effects of Pleasant Perception on Attitudes**

Perceived Enjoyment is a perception that shows the extent to which market traders enjoy using market e-retribution services. This is important to be tested because in the use of market e-retribution, market traders should feel happiness. This happiness will encourage market traders to continue to use the payment system without feeling any negative pressure that could affect market traders to avoid using e-retribution.

The new payment method, becomes an interesting and more enjoyable thing. This can be indicated by payment made with the EDC machine and easily swiping the ATM card, the payment has been carried out quickly. This type of retribution payment is no longer a matter that burdens and troubles market traders, because it has practical value, is attractive, and does not cause concern. Market traders who increasingly feel happy in using market e-retribution, the more positive attitude shown in the use of the system.

Hong et al (2008); explained that, in this case e-service information system can be a fun thing to do if the users (market traders) can feel various comforts, namely: the e-retribution system is a fun, enjoyable and interesting thing. Pleasant perception felt by market traders can encourage them to be positive in completing their retirement obligations. Hong (2008); found that Fun Perception can influence Attitudes. Based on the theory and results of previous studies, the hypothesis can be formulated as follows:

H3: Perceived enjoyment influence attitude of using E-retribution

#### **The Effect of Attitudes on Intention to Use Market e-retribution**

Attitude is an action in showing perception. The attitude of market traders in accepting or refusing to use the market e-retribution system depends on the trust that arises from within themselves. Trust in information will produce a good attitude by market traders. A positive attitude is shown if market traders continue to use payment services through market e-retribution. The attitude in this study is based on experience directly from market traders which allows them to evaluate market e-retribution services.

According to Hong (2008), a positive attitude is the response of users who feel that an information system is a good idea, a wise action, a good step.

The more positive attitude shown by market traders in the use of e-retribution, the higher the intention of market traders in using market e-retribution. Dyanrosy (2015); Hong et al (2008); Hung et al (2006) revealed the influence of attitudes towards the intention to use information systems. Based on the theory and results of previous studies, the hypothesis can be formulated as follows:

H4: Attitudes Influence the Intention of Using Market E-Retribution

#### **Social Influence on the Intentions of Using Market E-Retribution**

In TPB, social environmental factors will have a positive effect on status, because if the important members of a social group at work believe that they have to do a behavior (i.e. using a system), then an individual who does it will tend to elevate his status in group. Social factors are interpreted as the level at which an individual assumes that another person assures himself that he must use a new system. In an organizational environment, social factors will determine the success of using the Information System.

The Influence of Social Factors is social pressure that comes from friends, family, and colleagues. Hsu and Chiu (2004) revealed that environmental factors originating from family friends and colleagues can help individuals predict behavioral intentions. Based on the above disclosures, it can be assumed that market traders will tend to have intentions in the use of market e-retribution, when the environment has social pressure. Wulandari (2016) Lie (2013) found that Social Factors influence Intention. Based on the theory and results of previous studies, the hypothesis can be formulated as follows:

H5: Social factors influence the intention to use E-retribution

#### **The Effect of Self-efficacy on the Intention of Using Market E-Retribution**

Self-efficacy is the belief of market traders about their ability to use market e-retribution in fulfilling their tax obligations. Sources of Self-Confidence, according to Bandura (1994) are obtained through experiences originating from oneself, and others, Verbal Persuasion, and Physiological and Emotional Conditions.

The existence of anxiety facing a behavior that is viewed from cognitive occurs because of the negative perception of the ability possessed by market traders such as feeling unprepared and feeling unable to face obstacles, unable to control physical responses. This caused the anxiety of the previous market traders when the payment system was manual.

Wangpipatwong et al (2008) revealed that the more confident an individual is in using information systems, the higher the intention to use the system. In connection with this research, it can be said that the more confident market traders are in mastering an e-retribution payment system, the higher the intention to use it. Chandra (2016), Wangpipatwong et al (2008) Hsu and Chiu (2004) revealed that Self-Confidence affects the Intention of the Use of Information Systems. Based on the theory and results of previous studies, the hypothesis can be formulated as follows:

H 6: Self Efficacy influence the Intention of Use of E-retribution

#### **The Effect of Facilitating Conditions on Intention of Use of the Market e-retribution system**

The condition of the facility is a technical resource built to realize good service. Improved conditions of e-retribution facilities are expected to further assist market traders in obtaining more satisfying services in fulfilling their tax obligations.

Hsu and Chiu (2008) said that took the context of web based learning suggested that the condition of the facility had a positive effect on intention. This research reveals that the condition of the facility is said to be good, if; Sources of facilities are adequate, users get sufficient knowledge regarding information systems, compatible information systems are used.

The better the conditions of the facilities available to market traders, the better the intention to use the information system. Wulandari (2016) Chiu and Wang (2008), Chang and Ceung (2001) revealed that the condition of the facility affects the intention to use an information system. Based on the theory and results of previous studies, the hypothesis can be formulated as follows:

H7: Facility Conditions Affect the Intention of Use of the Market E-Retribution system

#### **The Effect of Intention to Use Market Retribution System on Compliance**

Intention is the basis of the individual to behave, because behavior will not occur without the intention in the individual. If the intention is a positive intention, it will make good behavior and bring benefits. According to the Theory of Planned Behavior, a person can act based on intention if they have control over their behavior

Jogiyanto (2007) stated that behavioral intentions affect the effectiveness of the system as follows: Behavioral intention is a desire (intention) individual to do a certain behavior. Individuals will use the system if they have the desire or intention to use it. Behavioral intention is a good prediction of the use of information technology by system users.

In this study, the Banyuwangi regency government tried optimally in increasing taxpayer compliance in this case market traders, namely by the use of the Market E-Retribution Payment System. The intentions of market traders can encourage payment compliance. Compliance with market retribution payments according to Sulistianingtyas (2016) has an indication value: Timely, exact number and exact reporting. When the intention to use market e-retribution owned by market traders is getting better, the compliance food that is expected by the Banyuwangi Regency administration is getting more optimal. Syakura and Ginting

(2017) showed that behavioral intention affects to taxpayer compliance. So, based on the theory and results of previous studies, the hypothesis can be formulated as follows:

H8: Intention of the Use of Tax Retribution affects the Compliance of Market Traders

**RESEARCH METHODS**

This study used a quantitative approach using survey methods with confirmatory research. This research is explanatory and aims to test a theory or hypothesis to develop existing theories and research results. The purpose of this study is to reexamine research models that have been developed by previous researchers, namely the influence of perceived usefulness, perceived ease of use, perceived enjoyment, attitudes, social factors, self-efficacy, and facilitating conditions of the facility towards taxpayer compliance through intention. The researcher then conducted a questionnaire distribution with the method of distribution directly to the market which consist of 215 traders.

The statistical method used to test the hypothesis proposed in this study is the Structural Equation Modeling-Partial Least Square (SEM-PLS) with the help of the SmartPLS 2.0 software application. There are several steps to using PLS (Partial Least Square): Designing a Measurement Model (Outer Model). The Outer Model defines how each indicator block is related to its latent variables (Hartono and Abdillah, 2009). Designing a structural model (Inner Model). The Inner Model or Structural Model describes the relationship between latent variables based on the substantive theory (Hartono and Abdillah, 2009). Constructing a Path Diagram that describes the relationship between independent, mediating and dependent variables.

Based on the data, the Testing of Loading, AVE, Composite Reliability and Cronbach's Alpha factors shows that the indicator in question has met the convergent validity test. In the discriminant validity test, the parameters used include. The value of the loading factor must be greater than the value of cross loading. The criteria in the discriminant validity test are that each indicator that measures the construct must correlate higher than the other constructs. Indicators that meet these requirements can be said to be valid so that they can be used in this study.

Reliability testing is measured using two parameters, such as:

Cronbach's alpha value > 0.6

Reliability composite value > 0.7

**Cronbach's Alpha and Composite Reliability Values**

Variable	Cronbach's Alpha	Composite Reliability
Perceived Usefulness	0.7783	0.8435
Perceived ease of use	0.9404	0.9617
Perceived Enjoyment	0.8424	0.8818
Social Factors	0.7763	0.8566
Self Efficacy	0.8787	0.9118
Facilitating Conditions	0.8552	0.8965
Attitude	0.838	0.8773
Intention	0.7319	0.8314
Compliance	0.852	0.8995

**Hypothesis Testing Results**

Testing this hypothesis is based on two measurement parameters, namely the value of R2 and Path Coefficient.

R2 value. R2 value is used to measure the level of variation in changes in the independent variable on the dependent variable. R2 value is used to measure the percentage variance of endogenous constructs which can be explained by exogenous constructs.

Construct	R2
A	0.4754
I	0.8742
B	0.559

The Path Coefficient value shows the significance level in testing the hypothesis. If the Path Coefficient value is indicated by the T statistic value > 1.64, the study hypothesis (Ha) is accepted. If the T-statistic value is < 1.64, the study hypothesis (Ha) is rejected. This table shows the path coefficient result:

A	Construct	Original Sample	T-statistic	Decision
H1	PKG→A	-0,078	0,9371	<b>Rejected</b>
H2	PKM→A	0,3985	3,5303	<b>Accepted</b>
H3	PKS→A	0,3731	3,3591	<b>Accepted</b>
H4	A→I	0,1362	1,691	<b>Accepted</b>
H5	PKFS→I	0,5581	7,6093	<b>Accepted</b>
H6	PKE→I	-0,0675	1,1172	<b>Accepted</b>
H7	PKF→I	0,2763	3,2918	<b>Rejected</b>
H8	I→B	0,373	7,3087	<b>Accepted</b>

Perceived usefulness is a belief about how the process in making a decision. It can be said if someone feels that the information system is useful then he will use it. Conversely, if someone feels that the information system is lacking / useless then he will think about it again and will not use it.

Perceived of ease of use is defined as the level of individual confidence that using information technology will facilitate their work and reduce extra effort (Davis, 1989). Perception of ease of use is also a belief about the decision making process. If an individual believes that an information system is easy to use, he will use it. Conversely, if someone feels that the information system is not easy to use, he will not use it.

This study supports previous studies by Sondakh (2017); Lu et al (2010); Hong et al (2008) which showed that perceptions of convenience influence the attitude of using a taxation system. When, users have a low business and feel that market e-retribution adopted is easy to use, it will become a habit that supports daily work. The ease of an information technology will be noticed by users, so users will react and be positive about the system.

This is also evident from the easy payment procedure. This ease was reflected when market traders paid retribution only by swiping ATM cards on EDC machines carried by market officers. When the market traders balance seems insufficient to pay retribution, market traders can immediately top up both cash and non-cash to the market clerk. This makes it very easy for market traders without having to spend cash and the process is also faster.

Perceived enjoyment is the level of happiness of individuals in using information systems services. Happiness in using information systems is important, because the information system was created so that users do not feel anxious and worried. Happiness will encourage market traders to routinely use the payment system and override negative pressure that could affect market traders to be negative. This study supports previous studies by Santoso (2013); Hong (2008); Kulviwat (2007) which showed that perceptions of fun influence to the attitude of using information systems.

Payments with market e-retribution are interesting and can be enjoyed. This can be indicated by the way payments are made in the field, namely by using an EDC machine and an ATM card. This creates a short-lived payment procedure. This type of e-retribution payment is a matter that is not burdensome and worrying for market traders. The system has practical value, is attractive, and does not cause anxiety. Market traders who increasingly feel happy in using market e-retribution, the more positive attitude shown in the use of the system.

Attitudes can be said as an action or reaction which is shown based on individual perceptions. The attitude of the user in accepting or refusing to use information systems depends on perceptions that arise from within him. Trust in information will produce a good attitude by market traders. A positive reaction is shown if market traders continue to use payment services through market e-retribution. The results of this study support the TAM theory which shows attitude as an evaluation of belief or positive feelings of market traders in paying retribution with a new information system, e-retribution. Market traders will do something based on a positive attitude or feeling. Market traders who have positive feelings about using e-retribution have a deeper intention to use technology on an ongoing basis. The Effect of Social Factors on the Intentions of Using E-Retribution

Social factors originate from the influence of the surrounding environment which has an impact on individuals in using an information system. The social factor itself is the level of individual trust that there is an influence of the environment to use the

system such as influence from friends, coworkers. Environmental factors from family friends and colleagues can help individuals predict behavioral intentions (Hsu and Chiu, 2004).

This study supports previous research conducted by Wulandari (2016); Lie (2013); which showed that empirical evidence that social factors influence the intention of users of information systems. When, the e-retribution system was launched, the Banyuwangi District government required market traders (kiosks and kiosks) to have bank account accounts along with ATM cards to process market retribution. This shows that there is a compulsory appeal originating from the government. This mandatory appeal automatically impacts market traders to use market e-retribution, where the payment system is a new innovation that cannot be denied.

The trading position in the market that is close to one trader and the other gives rise to very smooth communication. This is also evidence that the surrounding neighborhood of special market traders in kiosks and kiosks share information and advice. So that it can be said that social factors that increasingly impact market traders increasingly encourage the intention to use the market e-retribution system.

Self-efficacy is the belief of market traders about their ability to use market e-retribution in fulfilling their tax obligations. users with high self-confidence have more intentions to do everything in the future (Bandura, 1977). Self confidence helps the user in using information technology. The user gets persuasion or suggestion to believe that he is able to overcome the problems he will face.

The results of this study at the same time reject the results of previous studies conducted by Chandra (2016); Wangpipatwong et al (2008). However, the results of this study are in line with previous studies by Santoso and Setiawan, 2017; Hsu & Chiu, 2004. This is allegedly because there are other factors that influence a person's belief in his ability to use the e-retribution system. The inconsistency of the results of this study is allegedly because e-retribution payments are still not done independently. This is evident from the payment process which still depends on mobile market officers who are envoys from banks appointed by the local government of Banyuwangi district. Market traders still depend on the presence of mobile officers carrying EDC machines, market traders do not independently pay with ATMs without the help of traveling officers. So that the level of understanding and self-confidence possessed by market traders is still minimal and raises the answers to the questionnaire illustrated does not significantly influence.

The condition of the facility is a form of technical resources that are built to realize better services. The condition of the facility is the individual's comfort level to use a system that is supported by technical infrastructure. The conditions that facilitate this are the same as in the theory of planned behavior (TPB). Where conditions are adequate facilities will affect intention. Users of an information system that has access to a set of conditions for appropriate information system facilities will have a higher intention to use a technology.

These results simultaneously support the results of previous studies conducted by Wulandari (2016) Chiu and Wang (2008), Chang and Ceung (2001) which showed that empirical evidence that the condition of facilities affects the intention to use information systems.

The condition of the facilities provided by the Banyuwangi Regency Government is adequate and supports all processes for paying market retribution. Users in this case are market traders simply by having an account book and ATM card to pay market retribution through e-retribution. So that it can be concluded that market traders have no difficulty in accessing payment facilities supporting facilities.

Intention is a motivational factor in the user to behave. If the intention is positive then the behavior that appears will produce a value of benefits. According to the Theory of Planned Behavior, a person can act based on intention if they have control over their behavior. Jogiyanto (2007) stated that behavioral intention is a good prediction of the use of information technology by system users. The results of this study support previous research conducted by Syakura and Ginting (2017) who founded empirical evidence that intention affects the compliance of personal taxpayers in the use of e-filing.

In this digital era, the Banyuwangi Regency government realizes that technology also influences all aspects of the user's psychology, not the exception of market traders. This e-retribution system is a system formed with various purposes, one of which is to encourage the level of compliance of market traders in paying market retribution. The anxiety that has occurred so far has come from the manual payment system carried out by mobile officers from the market service to traders one by one. This method is considered unsettling because of the suspicion that the delivery of retribution revenues is less transparent and could lead to fraud. This anxiety has pushed the level of non-compliance of market traders in paying their retribution obligations. However, there is a different phenomenon that results in retribution income decreases from the realization percentage of 2017 to 2018 in the two markets designated by the Banyuwangi district government. This shows that the efforts made by the Banyuwangi district government in terms of improving taxpayer compliance through the market e-retribution system are things that market traders can adhere to but cannot increase the percentage of retribution revenue. Although based on the results of this study, the intention of the obligatory market traders has been shown to have an effect on taxpayer compliance, allegedly there are other factors that trigger the non-compliance of market traders in paying retribution.

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