

## Impact of Advanced Technology on Farmer's Welfare

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### Abstract

This study aims to provide a review of factors that may affect adherence to pay taxes. This type of research in terms of the purpose of research is explanatory research. The sample was 265 respondents of 869 population registered corporate taxpayers in KPP Madya Makassar. This study uses a quantitative method with instruments in the form of a questionnaire, and analyzed using the SPSS program using a different test and smartPLS program for path analysis. This study uses two moderating variables. The results showed that the perception of the effectiveness of the tax system has a positive effect on adherence pay taxes. Justice has a positive effect on adherence pay taxes. E- invoicing moderate positive relationship between the perception of the effectiveness of the tax system to pay tax compliance. E-billing moderate positive relationship between the perceptions of the effectiveness of the tax system to pay tax compliance. E-invoices cannot moderate the relationship between fairness to compliance of paying taxes. E- -billing cannot moderate the relationship between fairness to compliance of paying taxes.

**Keywords:** Compliance Pay Taxes, E-Invoicing, e- Billing, Attribution Theory, Theory of Justice

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