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## THE IMPACT OF E-FILING, UNDERSTANDING, MORALE, AWARENESS, AND SANCTIONS ON TAXPAYER COMPLIANCE MODERATED BY SOCIALIZATION

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### Abstract

Tax revenue continues to increase, but public interest in filing tax returns has not been fully realized, and its use is still very limited due to lack of education. The purpose of this study was to examine the application of E-filing, tax understanding, taxpayer morale, taxpayer awareness, and tax sanctions on taxpayer compliance, as well as tax socialization which acts as a moderating variable at the Ciayumajakuning Tax Office. Primary data were obtained from respondents' answers collected through a questionnaire. The population of this study was 1,908,091 people. The sample size calculation method used in this study was based on the total sample size calculated using the sample size calculator function available on the website [www.raosoft.com](http://www.raosoft.com), resulting in a total of 385 respondents. The results of the study using SmartPLS software version 4 with Structural Equation Modeling (SEM) reveal that E-filing implementation ( $\beta = 0.443$ , T-statistic = 6.512,  $p < 0.05$ ) and tax understanding ( $\beta = 0.377$ , T-statistic = 4.354,  $p < 0.05$ ) significantly enhance taxpayer compliance, while taxpayer morale, awareness, tax sanctions, and tax socialization show no significant direct effect. The structural model explains 65.4% of the variance in taxpayer compliance ( $R^2 = 0.654$ ). Although tax socialization has no effect on taxpayer compliance, the implementation of E-filing and tax understanding significantly influence tax compliance.

**Keywords:** e-Filing Implementation, Tax Understanding, Taxpayer Morale, Taxpayer Awareness, Tax Sanctions, Tax Socialization

## INTRODUCTION

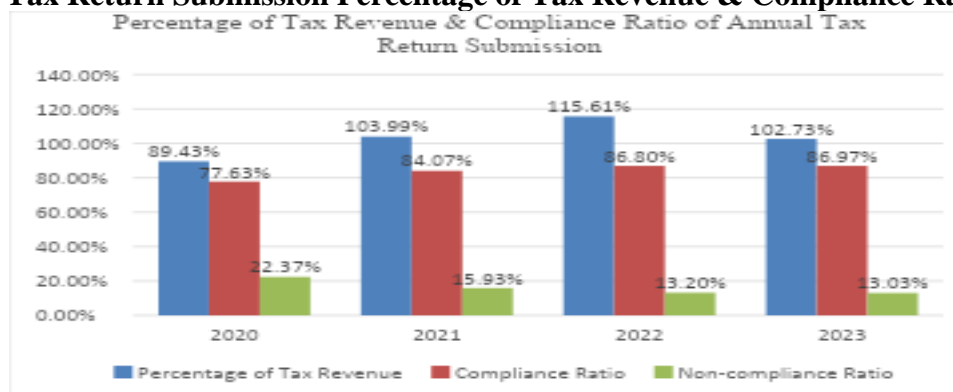
In Direct taxation, as the forerunner of income tax already existed in ancient Roman times, explicit taxation regulated in law as income tax can only be found in 1799 (Mustaqiem, 2014). Taxes in Indonesia started with the enactment of 'huistaks' in 1816. Huistaks is a tax imposed on a citizen who inhabits a certain area or place on the earth. The systematic and permanent imposition of taxes began with the imposition of taxes on land that had been carried out since the colonial era. As the number of companies in Indonesia increased, the need to tax the income of company employees arose. In 1935, a wage tax ordinance was enacted that gave companies the obligation to withhold employee wage/salary tax (Mustaqiem, 2014).

The development of taxes is getting faster, the Indonesian state has several types of tax systems, one of which uses a self-assessment tax system. Self-assessment is a tax collection system that allows taxpayers to determine their annual tax burden in accordance with applicable tax laws and regulations. Under this system, taxpayers are solely responsible for the initiative and actions involved in tax calculation and collection. People who pay taxes are thought to be able to calculate taxes, comprehend the current tax regulations, be very honest, and appreciate how important it is to pay taxes. Therefore, taxpayers must be aware of their responsibilities to pay and submit taxes (Akbar Sulbahri & Sonny Marcel Kusuma, 2022).

In the opinion of S. I. Djajadiningrat, not as a kind of punishment, taxes are a duty to pay a portion of one's income to the state treasury because of a situation, event, or action that grants a particular position. in accordance with laws established by the government. However, the state does not provide a reciprocal service to uphold the general welfare (Siti Resmi, 2016).

Taxpayer compliance is one of the obligations for every citizen with income. This is very important because complying with tax obligations, one of which is in paying taxes, can increase state revenue which aims to build public services. Taxpayer compliance can be defined as a person's behavior in carrying out and fulfilling all tax obligations in compliance with the relevant tax laws (Hartinah et al., 2022). When a taxpayer fulfills all of his tax duties, he is considered dutiful (Sinuhaji et al., 2024).

**Figure 1.**  
**Annual Tax Return Submission Percentage of Tax Revenue & Compliance Ratio**



Source: <https://www.pajak.go.id> (The Directorate General's Annual Report on Taxation)

One of the nation's accomplishments in reaching the intended goal is the high tax revenue. The tax revenue target considers various main factors, including macroeconomic assumptions, tax regulations, tax base, tax monitoring and collection mechanisms, the degree of taxpayer compliance and the amount of money collected last year, and other social and economic conditions. Thus, there must be a balance between tax revenue and taxpayer compliance with tax payments and reporting. Submission of annual tax returns is one way to carry out compliance with taxation. If you examine Figure 1, which examines tax revenue statistics from the annual report of the Directorate General of Taxation for 2020–2024, there is an increase in tax revenue from year to year, although in 2020 it has decreased due to the Covid-19 event, but in the following year it can reach the target and even exceed the target.

Even though tax return reporting is currently possible online via the DGT website, it is evident that the compliance ratio of the annual tax return submission is still regarded as falling short of the goal. In Indonesia, tax compliance is relatively poor (D. S. Rahayu et al., 2023). It is found that many people are still not educated about the procedures for reporting the Annual Tax Return so that it triggers the community's non-compliance in reporting the Annual Tax Return (Wicaksono et al., 2023). This is due to the fact that individual taxpayers who register but do not report their tax return because it is considered complicated (Wicaksono et al., 2024). The submission of tax returns must be done before the tax reporting deadline, while tax payments must be completed before the payment deadline. Administrative sanctions such as fines, interest, or an increase in the amount of tax payable will be imposed if you do not submit reports or pay taxes on time (Hasibuan et al., 2020).

**Table 1.**

**Number of Individual Taxpayers at KPP Pratama (Cirebon I, Cirebon II, Kuningan and Indramayu) 2020 - 2024**

KPP Pratama	Types of individuals taxpayer	Total				
		2020	2021	2022	2023	2024
KPP Pratama Cirebon I	WPOP Active	27,019	28,043	29,037	30,881	33,534
	WPOP Inactive	94,132	98,892	103,768	107,498	113,623
	<b>Total WPOP</b>	<b>121,151</b>	<b>126,935</b>	<b>132,805</b>	<b>138,379</b>	<b>147,157</b>
KPP Pratama Cirebon II	WPOP Active	70,329	74,805	79,017	88,309	113,218
	WPOP Inactive	375,315	402,229	433,920	458,965	501,954
	<b>Total WPOP</b>	<b>445,644</b>	<b>477,034</b>	<b>512,937</b>	<b>547,274</b>	<b>615,172</b>
KPP Pratama Kuningan	WPOP Active	380,415	370,644	362,834	365,818	104,088
	WPOP Inactive	117,202	155,88	195,107	223,405	544,111
	<b>Total WPOP</b>	<b>497,617</b>	<b>526,524</b>	<b>557,941</b>	<b>589,223</b>	<b>648,199</b>
KPP Pratama	WPOP Active	44,991	48,240	51,031	53,256	56,248

Indramayu	WPOP Inactive	324,750	352,365	382,774	408,732	441,315
	Total WPOP	369,741	400,605	433,805	461,988	497,563

KPP Pratama in the Ciayumajakuning area was chosen as the research location to obtain information on individual taxpayer compliance. Ciayumajakuning stands for Cirebon, Indramayu, Majalengka, and Kuningan. Primary KPPs in the Ciayumajakuning region include KPP Pratama Cirebon One, KPP Pratama Cirebon Two, KPP Pratama Indramayu, and KPP Pratama Kuningan. The growth of KPP Pratama individual taxpayers in the Ciayumajakuning region between 2020 and 2024 served as the basis for choosing this location.

E-filing is a method provided by the Directorate General of Taxes that enables taxpayers to submit their tax returns online in real time. To improve taxpayer compliance, the Directorate General of Taxes continually enhances its services to raise public awareness about fulfilling tax obligations. One of the strategies to achieve this is implementing tax reforms through the use of information and communication technology by introducing the e-filing system (Winarsih et al., 2020). Increased individual taxpayer compliance is expected as a result of the use of electronic filing.

Although using e-filing is relatively straightforward, Indonesia’s tax revenue remains suboptimal. Therefore, in 2025, the Indonesian government has taken steps by introducing an updated system known as the Core Tax Administration System (CATS). Through Core Tax, it is anticipated that tax payment processes will become simpler and more efficient, leading to increased taxpayer compliance and improved state revenue from taxes (Dimetheo et al., 2023).

The understanding of taxpayers about taxation is the way taxpayers accept and understand tax regulations. When taxpayers do not have sufficient understanding of taxation, the possibility that occurs is that the level of taxpayer compliance decreases (Ocfani, 2024). Therefore, each taxpayer must have sufficient understanding of the applicable tax regulations. A better understanding of taxes will encourage taxpayers to fulfill their tax obligations.

The morality of an individual can be identified by his motivation to pay and report taxes voluntarily as a moral obligation. If the individual's morality is higher, it will motivate the individual to fulfill their tax duties with greater compliance. Such compliance can arise due to the ethics and social norms of the individual so as to motivate the individual to behave honestly and obey (Patty & Tehuyao, 2024). Taxpayers who have good morals and do not have morals have differences in behavior, As a result, it is expected that taxpayers’ knowledge and understanding will influence their moral character. When taxpayers possess strong moral values, they are more likely to act obediently and demonstrate a positive attitude in fulfilling their tax responsibilities (Hartinah et al., 2022).

Awareness refers to a state in which taxpayers willingly meet their responsibilities and actively participate in fulfilling their tax obligations (Karnedi & Hidayatulloh, 2019). Every taxpayer needs to be conscious of their tax compliance responsibilities. A greater level of awareness among the taxpayer will motivate him to fulfill his tax obligations more diligently.

Tax penalties serve as a disincentive for taxpayers to abide by tax laws. Sanctions will be given to taxpayers who fail to follow the relevant rules. With the applicable sanctions, it can increase taxpayer compliance in paying taxes (Asfa I. & Meiranto, 2017).

Tax socialization is very important in improving taxpayer compliance. The higher the intensity of tax socialization carried out, the higher the taxpayer compliance will be (Nafingah et al., 2024). Therefore, socialization activities must be carried out effectively and routinely to be better understood by taxpayers. Through socialization, taxpayers will acquire a correct and good awareness of the significance of paying taxes (Pristina et al., 2024).

Prior studies by (Ainul & Susanti, 2021; Hama, 2023; Supriatiningsih & Jamil, 2021; Wahyudi, 2021) demonstrate that the use of electronic filing improves taxpayer compliance, whereas research by (Akbar Sulbahri & Sonny Marcel Kusuma, 2022) indicates that the use of electronic filing has no positive impact on taxpayer compliance.

In accordance with earlier studies (Aji Kusuma Wijaya, 2022; Ermawati et al., 2022; Halimah et al., 2024; Ramadhanty & Zulaikha, 2020) taxpayer compliance is positively impacted by knowledge of taxes. However, studies by (Nasiroh & Afiqoh, 2023; Tanjung et al., 2022) demonstrate that knowledge of taxes has little bearing on taxpayer compliance.

According to earlier study, taxpayer morale influences taxpayer compliance (Limaheluw et al., 2023) however, research by (Hartinah et al., 2022; Mursalin, 2020) indicates that taxpayer morale has no effect on taxpayer compliance.

(Afrida & Kusuma, 2022; Nuke Sri Herviana & Halimatusadiah, 2022) found no relationship between taxpayer awareness and taxpayer compliance, whereas prior research by (Harefa & Sidabutar, 2021; Lumban Gaol & Sarumaha, 2022; Supriatiningsih & Jamil, 2021; Utami & Loupatty, 2024) discovered that taxpayer compliance is positively impacted by taxpayer knowledge.

Prior studies by (Akbar Sulbahri & Sonny Marcel Kusuma, 2022; Limaheluw et al., 2023; M. Razaiz et al., 2022; Nafingah et al., 2024) have demonstrated that tax sanctions have an impact

on taxpayer compliance, whereas studies by (Manuel & Jonnardi, 2023; Tyasari et al., 2021) have found no such impact. As demonstrated by earlier studies by (Limaheluw et al., 2023; Pradilatri et al., 2021) the association between taxpayer compliance and the use of electronic filing may be moderated by tax socialization. However, research by (Akbar Sulbahri & Sonny Marcel Kusuma, 2022) indicates that tax socialization cannot moderate the relationship between the use of electronic filing and taxpayer compliance.

While research by (Manuel & Jonnardi, 2023; Ocfani, 2024; Sinuhaji et al., 2024) demonstrates that the connection between taxpayer compliance and tax comprehension cannot be moderated by tax socialization, according to earlier research by (Nafingah et al., 2024) shows that tax socialization can moderate the relationship between taxpayer compliance and tax understanding.

Tax socialization can moderate the relationship between taxpayer morals and taxpayer compliance, according to previous research by (Limaheluw et al., 2023) however, The relationship between taxpayer compliance and taxpayer morale cannot be moderated by tax socialization, according to studies by (Hartinah et al., 2022; Pristina et al., 2024).

Research by (Afrida & Kusuma, 2022; Manuel & Jonnardi, 2023; Ocfani, 2024) suggests that tax socialization cannot moderate the relationship between taxpayer awareness

and taxpayer compliance, despite earlier research by (Hartinah et al., 2022) suggesting that it can.

Previous research conducted by (Akbar Sulbahri & Sonny Marcel Kusuma, 2022; Limaheluw et al., 2023) shows the results that tax socialization is able to moderate the relationship between tax sanctions and taxpayer compliance while research conducted by (Manuel & Jonnardi, 2023; Nafingah et al., 2024; Tyasari et al., 2021) shows the result that tax socialization is not able to moderate the relationship between tax sanctions and taxpayer compliance.

This study is an adaptation of the one conducted by (Halimah et al., 2024), which looks at how risk preferences affect taxpayers' comprehension of tax laws, the caliber of services provided by tax authorities, and tax penalties. These two studies both discuss the factors that influence taxpayer compliance but have differences in independent variables and moderating variables. As a moderating variable, this study looks at how individual taxpayer compliance with tax socialization is affected by e-filing, tax comprehension, taxpayer morale, taxpayer awareness, and tax penalties. As a moderating variable, the prior study focused on the effects of risk preferences on taxpayers' comprehension of tax laws, the caliber of taxpayer services, and tax penalties. This study also has a fundamental difference in the theory used, previous research used compliance theory while this study used Planned Behavior theory (TPB).

## RESEARCH METHOD

This study uses a quantitative method with a survey approach, employing questionnaires as the main instrument. Data were gathered directly from respondents via Google Forms. The research focuses on tax socialization activities by the Tax Office in the Ciayumajakuning region (Cirebon, Indramayu, Majalengka, and Kuningan).

The population in this study comprises all active individual taxpayers registered at the Tax Service Office in the Ciayumajakuning region (covering Cirebon, Indramayu, Majalengka, and Kuningan), totaling 1,908,091 individuals. The sample size was calculated using the tool available at [www.raosoft.com](http://www.raosoft.com), resulting in a sample of 385 respondents.

The data analysis in this study employs Partial Least Squares (PLS) analysis to assist researchers in estimating latent variables (Ghozali, 2014). The research was conducted in three stages using the variance-based structural equation modeling (SEM) approach, or PLS method, utilizing SmartPLS Version 4 software, specifically:

1. Analysis of Outer Models
2. Analysis of Internal Models
3. Testing Hypotheses

With the explanation that follows:

### 1. Analysis of Outer Models

To determine the validity or reliability of the model, the measurement model—also referred to as the outer model—is assessed. According to (Ghozali, 2015) composite reliability, Cronbach's alpha for indicator blocks, and convergent and discriminant validity of latent construct generator indicators are used to evaluate the outer model with reflexive indicators.

### 2. Internal Model Analysis

The purpose of internal model analysis, also known as structural model analysis, is to predict the relationships among latent variables (Ghozali, 2015).

### 3. Hypothesis Testing

After completing assessments of both the internal and external models, hypothesis testing is carried out to describe the relationships between endogenous and exogenous variables.

## RESULTS AND DISCUSSION

The characteristics of the respondents who completed the questionnaire are listed in Table 3; Most respondents were female, most were in the 21–30 age range, most had college degrees, and most were employed by private companies.

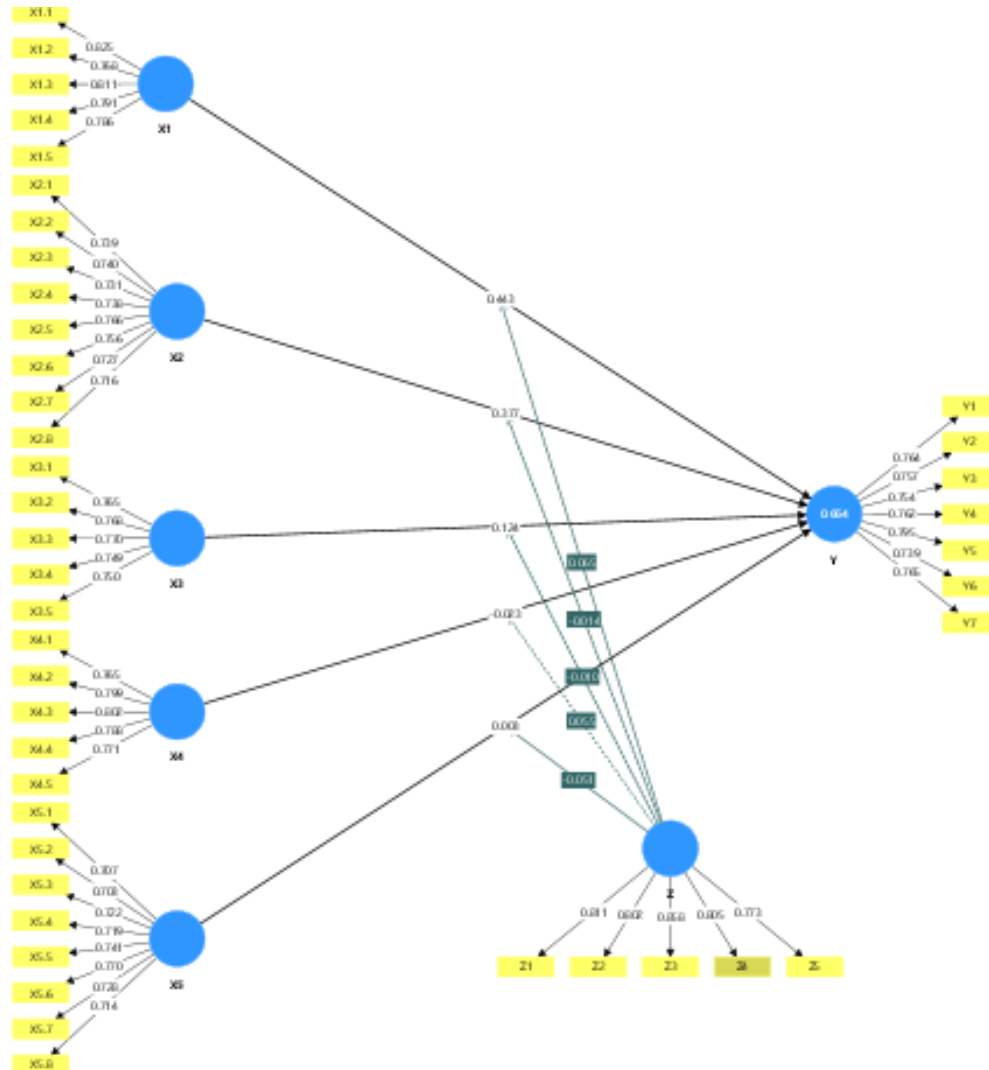
**Table 3.**

### Respondent Characteristics

Respondent Characteristics		Number of Respondents	Percentage (100%)
<b>Gender</b>			
1.	Male	162	58%
2.	Female	222	42%
Total		384	
<b>Age</b>			
1.	<20	3	1%
2.	21-30	143	37%
3.	31-40	135	35%
4.	41-50	69	18%
5.	>50	34	9%
Total		384	
<b>Type of Education</b>			
1.	High School / Equivalent	120	31%
2.	S1	244	64%
3.	S2	17	4%
4.	S3	3	1%
Total		384	
<b>Type of Work</b>			
1.	Entrepreneurship	47	12%
2.	Private Employee	249	65%
3.	Civil Servant	39	10%
4.	TNI/Polri	17	4%
5.	More	32	8%
Total		384	

**Outer Method Analysis  
 Convergent Validity**

**Figure 3  
 Model Framework after processing (After Reduction)**



As can be observed from the preceding image, all indicators of variables X1, X2, X3, X4, X5, Z, and Y have outer loading values larger than 0.5, indicating that they are considered legitimate.

**Discriminant Validity**

Reflection of the Model The crossloading value can be used to evaluate discriminant validity. The crossloading measure evaluates how well the indicator correlates with the remainder of the block structure, and the crossloading value for the construct in issue should be higher than the other values.

**Table 4.  
 Cross Loading Value**

	EFI	TU	TPM	TPA	TS	ITPC	SOT
EFI.1	0.825	0.619	0.539	0.445	0.524	0.630	0.435
EFI.2	0.768	0.577	0.530	0.498	0.502	0.555	0.477
EFI.3	0.811	0.610	0.549	0.472	0.525	0.620	0.466
EFI.4	0.791	0.573	0.556	0.477	0.476	0.580	0.469
EFI.5	0.786	0.639	0.556	0.455	0.470	0.625	0.404
TU.1	0.622	0.739	0.626	0.485	0.565	0.569	0.473
TU.2	0.584	0.740	0.562	0.472	0.521	0.591	0.470
TU.3	0.555	0.731	0.533	0.520	0.481	0.581	0.453
TU.4	0.572	0.738	0.448	0.441	0.517	0.608	0.417
TU.5	0.534	0.766	0.543	0.501	0.518	0.590	0.400
TU.6	0.608	0.756	0.590	0.624	0.620	0.537	0.535
TU.7	0.512	0.727	0.560	0.629	0.549	0.501	0.444
TU.8	0.485	0.716	0.586	0.625	0.523	0.473	0.385
TPM.1	0.505	0.568	0.765	0.679	0.530	0.499	0.426
TPM.2	0.537	0.556	0.768	0.599	0.535	0.489	0.403
TPM.3	0.554	0.571	0.770	0.599	0.505	0.523	0.570
TPM.4	0.501	0.573	0.749	0.455	0.510	0.506	0.359
TPM.5	0.507	0.580	0.750	0.462	0.540	0.488	0.446
TPM.1	0.434	0.568	0.562	0.765	0.494	0.449	0.397
TPM.2	0.499	0.576	0.557	0.799	0.489	0.477	0.435
TPM.3	0.466	0.550	0.568	0.802	0.537	0.440	0.372
TPM.4	0.476	0.544	0.601	0.788	0.512	0.436	0.387
TPM.5	0.427	0.583	0.601	0.771	0.466	0.409	0.427
TS.1	0.455	0.551	0.563	0.505	0.707	0.449	0.500
TS.2	0.481	0.555	0.543	0.497	0.703	0.505	0.429
TS.3	0.463	0.473	0.534	0.472	0.722	0.400	0.515
TS.4	0.473	0.504	0.531	0.472	0.719	0.426	0.534
TS.5	0.476	0.506	0.441	0.466	0.741	0.418	0.569
TS.6	0.387	0.530	0.436	0.386	0.770	0.420	0.602
TS.7	0.446	0.542	0.468	0.444	0.728	0.425	0.542
TS.8	0.447	0.530	0.461	0.438	0.714	0.382	0.567
ITPC.1	0.536	0.573	0.455	0.376	0.437	0.764	0.361
ITPC.2	0.588	0.609	0.530	0.433	0.461	0.757	0.351
ITPC.3	0.569	0.605	0.514	0.438	0.457	0.754	0.367
ITPC.4	0.555	0.547	0.494	0.433	0.484	0.762	0.380
ITPC.5	0.576	0.548	0.521	0.420	0.409	0.795	0.340
ITPC.6	0.537	0.550	0.486	0.453	0.457	0.739	0.377
ITPC.7	0.665	0.600	0.513	0.454	0.465	0.765	0.403
SOT.1	0.487	0.520	0.409	0.421	0.610	0.397	0.811
SOT.2	0.472	0.496	0.446	0.440	0.613	0.409	0.802
SOT.3	0.460	0.491	0.414	0.407	0.582	0.408	0.858
SOT.4	0.464	0.512	0.441	0.448	0.583	0.393	0.805

SOT.5	0.395	0.426	0.423	0.362	0.567	0.347	0.773
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The cross-loading output shows that the planned design does not have low construct values, as shown in Table 4 above. Each concept shows substantial results or is superior to other constructs, with cross-loading values greater than 0.7. Thus, the validity test results for this study are valid.

**Composite Reliability**

Component reliability and Cronbach's alpha Composite dependability can be measured using two different techniques. Both the Composite Reliability and Cronbach's Alpha values for the measurement are greater than 0.70. Table 5 below displays the results of the composite reliability analysis.

**Table 5.**  
**Composite Reliability**

	Crombach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average Variance extracted (AVE)
EFI	0.856	0.858	0.897	0.635
TU	0.882	0.883	0.906	0.547
TPM	0.818	0.818	0.873	0.578
TPA	0.844	0.846	0.889	0.616
TS	0.872	0.873	0.889	0.527
ITPC	0.880	0.881	0.907	0.581
SOT	0.869	0.871	0.905	0.656

Each variable in Table 5 has an AVE value greater than 0.50, indicating that it is valid and satisfies discriminant validity standards. Finding the instrument used to measure the construct is the aim of the reliability test. Cronnbach's alpha and composite reliability values show the reliability test's value; a result greater than 0.70 is considered reliable. As a result, it can be said that the factors being studied are reliable and legitimate.

**Rasio Heterotrait-monotrait (HTMT)**

According to (Hair et al., 2017) Heterotrait-monorait (HTMT) values less than 0.90 indicate an acceptable threshold level of discriminant validity. Each HTMT value is less than 0.90.

**Table 6.**  
**Heterotrait-Monotrait Ratio (HTMT)**

	SOT	EFI	TU	TPM	TPA	TS	ITPC	SOTx EFI	SOT x TU	SOTx TPM	SOT x TPA	SOT x TS
EFI												
TU	0.869											
TPM	0.819	0.885										
TPA	0.692	0.842	0.885									
TS	0.724	0.825	0.812	0.738								
ITP C	0.868	0.852	0.776	0.653	0.673							
SOT	0.654	0.689	0.626	0.599	0.842	0.51						

SOT x EFI	0.287	0.118	0.096	0.065	0.192	0.100	0.347					
SOT x TU	0.121	0.147	0.080	0.074	0.181	0.091	0.376	0.673				
SOT x TPM	0.108	0.081	0.189	0.099	0.110	0.064	0.217	0.713	0.799			
SOT x TPA	0.064	0.079	0.125	0.191	0.131	0.048	0.214	0.607	0.800	0.846		
SOT x TS	0.127	0.135	0.105	0.089	0.395	0.101	0.522	0.551	0.760	0.580	0.634	

Based on Table 6, the research variables that have the highest HTMT value are tax understanding and taxpayer morale with a value of 0.881, while the variable G x X3 has the lowest HTMT value with a value of 0.04. Furthermore, The confidence interval indicates that the HTMT bootstrap procedure produced the resulting confidence interval (<1). According to HTMT Table 6, every HTMT value score deviates significantly from 1.

### Internal Model Analysis

#### R-Square (R)

By using the R-Square (R<sup>2</sup>) value for the endogenous latent component, one can first determine the percentage of variance explained when evaluating the PLS structural model. Changes in the R-Square value can explain the impact of some external latent variables on endogenous latent variables and whether these variables have a meaningful influence (Ghozali, 2021). The following is table 7 R-Square (R<sup>2</sup>)

**Table 7.**  
**R-Square (R)**

Variabel	R-Square	R-Square Adjusted
ITPC	0.664	0.654

The R-Square (R) value is shown in table 7. The percentage of E-Filing Implementation (X1), Tax Understanding (X2), Taxpayer Morale (X3), Taxpayer Awareness (X4), Tax Sanctions (X5), and Tax Socialization (Z) is 65.4%, according to Individual Taxpayer Compliance (Y) of 0.654. However, factors not included in this analysis account for the remaining 34.6%.

#### Testing Hypotheses

Following model analysis, hypothesis testing is the next step. The T-table value and the T-statistic are compared in order to do this analysis. If the P-value is less than 0.05 and the T-statistic value is greater than 1.65, the hypothesis is accepted. Following the bootstrap process in SmartPLS, the path coefficient output table is displayed in Table 8.

**Table 8.**  
**Path Coefficient**

	Originas sampel (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics ( O/STDEV )	P values	Significance
EFI -> ITPC	0.443	0.443	0.068	6.512	0.000	Significance
TU -> ITPC	0.377	0.376	0.087	4.354	0.000	Significance
TPM -> ITPC	0.124	0.127	0.069	1.782	0.075	Not Significant
TPA -> ITPC	-0.023	-0.024	0.059	0.397	0.691	Not Significant
TS -> ITPC	0.003	0.005	0.066	0.046	0.963	Not Significant
SOT -> ITPC	-0.061	-0.051	0.067	0.917	0.359	Not Significant
SOT x EFI -> ITPC	0.065	0.064	0.052	1.269	0.204	Not Significant
SOT x TU -> ITPC	-0.014	0.001	0.093	0.155	0.877	Not Significant
SOT x TPM -> ITPC	-0.010	-0.007	0.066	0.146	0.884	Not Significant
SOT x TPA -> ITPC	0.055	0.047	0.091	0.607	0.544	Not Significant
Z x TS -> ITPC	-0.051	-0.053	0.039	1.318	0.187	Not Significant

### Testing the first hypothesis (H1)

The e-filing implementation on WPOP Compliance has a T-statistic of  $6.512 > 1.65$  and a P-value of 0.000, which is less than 0.05. Thus, it may be concluded that the first hypothesis—that is, that the adoption of e-filing greatly boosts WPOP compliance—can be accepted. The results of evaluating the study's hypothesis show that the use of e-filing has a beneficial impact on taxpayer compliance.

### Second Hypothesis Testing (H2)

T-statistic of  $4.354 > 1.65$  for tax comprehension on WPOP Compliance, with a significant level of P-Value of 0.000, less than 0.05. Thus, it can be said that the second hypothesis—that tax knowledge has a significant positive impact on WPOP compliance—is reasonable. Higher levels of taxpayer comprehension will result in higher levels of taxpayer compliance. The results of this study's hypothesis testing prove that taxpayer compliance is positively impacted by tax knowledge.

### Third Hypothesis Testing (H3)

The T-statistic for taxpayer morale for WPOP compliance is  $1.782 > 1.65$ , and the P-value is 0.075, which is higher than 0.05. As a result, it may be concluded that the third hypothesis—that WPOP compliance rises noticeably when taxpayer morale is high—cannot be true. The results of evaluating this research hypothesis show that taxpayer morale has little bearing on taxpayer compliance.

### Testing the Fourth Hypothesis (H4)

The previously T-statistic of  $0.397 < 1.65$  and the significant P-value of 0.691, which is higher than 0.05, indicate that taxpayers are aware of WPOP compliance. Consequently, it is not possible to adopt the fourth hypothesis, which claims that taxpayer awareness raises WPOP compliance. The findings indicate that taxpayer awareness cannot improve taxpayer compliance in the Ciayumajakuning region.

### Fifth Hypothesis Testing (H5)

Tax Sanctions on WPOP Compliance has a significant P-Value of 0.963 which is greater than 0.05, and a T-statistic of  $0.046 < 1.65$ . Therefore, the fifth hypothesis stating that

Tax Sanctions increase WPOP Compliance cannot be accepted. The findings indicate that tax sanctions cannot improve taxpayer compliance in the Ciayumajakuning region.

#### **Testing the Sixth Hypothesis (H6)**

Tax socialization on WPOP compliance has a significant P-value of 0.359 which is greater than 0.05, and a T-statistic of  $0.917 < 1.65$ . Therefore, the sixth hypothesis stating that Tax Socialization increases WPOP Compliance cannot be accepted. The findings indicate that Tax Socialization cannot improve taxpayer compliance in the Ciayumajakuning region.

#### **Testing the Seventh Hypothesis (H7)**

The association between the use of e-filing and individual taxpayer compliance cannot be moderated by tax socialization, as evidenced by the T-statistic of  $1.269 < 1.65$  and the P-value of  $0.204 > 0.05$ . Consequently, it is not possible to accept the seventh hypothesis, it maintains that the relationship between individual taxpayer compliance and the adoption of e-filing is moderated by tax socialization. The findings demonstrate that tax socialization cannot mitigate the association between individual taxpayer compliance and e-filing use in the Ciayumajakuning region.

#### **Testing the Eighth Hypothesis (H8)**

The correlation between individual taxpayer compliance and tax comprehension cannot be moderated by tax socialization, as evidenced by the T-statistic of  $0.155 < 1.65$  and the P-value of  $0.877 > 0.05$ . The ninth hypothesis, according to which tax socialization moderates the relationship between individual taxpayers' tax compliance and comprehension, may thus not be accepted. The findings demonstrate that tax socialization cannot modify the association between individual taxpayers' tax compliance and comprehension in the Ciayumajakuning region.

#### **Ninth Hypothesis Testing (H9)**

The link between taxpayer morale and individual taxpayer compliance cannot be moderated by tax socialization, as indicated by the T-statistic of  $0.146 < 1.65$  and the P-value of  $0.884 > 0.05$ . Consequently, it is not possible to adopt the seventh hypothesis, which claims that tax socialization moderates the link between individual taxpayer compliance and taxpayer morale. The results show that the link between individual taxpayer compliance and taxpayer morale in the Ciayumajakuning region cannot be moderated by tax socialization.

#### **Tenth Hypothesis Testing (H10)**

The relation between taxpayer awareness and individual taxpayer compliance cannot be moderated by tax socialization, as indicated by the T-statistic of  $0.607 < 1.65$  and the P-value of  $0.544 > 0.05$ . Consequently, it is not possible to adopt the seventh hypothesis, which claims that tax socialization moderates the link between individual taxpayer compliance and taxpayer awareness. The results show that in the Ciayumajakuning region, the link between taxpayer awareness and individual taxpayer compliance cannot be moderated by tax socialization.

#### **Testing the Eleventh Hypothesis (H11)**

With a T-statistic of  $1.318 < 1.65$  and a P-value of  $0.187 > 0.05$ , tax socialization is unable to attenuate the association between individual taxpayer compliance and tax punishments. Therefore, it is not possible to adopt the seventh hypothesis, which claims that tax socialization moderates the relationship between individual taxpayer compliance and tax

punishment. The findings show that tax socialization cannot mitigate the association between individual taxpayer compliance and tax punishments in the Ciayumajakuning region.

This study found that the implementation of E-Filing and tax understanding had a significant positive effect on the compliance of individual taxpayers. These results reinforce the relevance of the Theory of Planned Behavior (TPB) in explaining compliance behavior, particularly in terms of perceived behavioral control and attitude. Technological conveniences such as E-Filing enhance taxpayers' confidence in their ability to comply, while tax literacy fosters the development of positive attitudes toward compliance. However, unexpected results emerged regarding the variables of taxpayer morality, taxpayer awareness, and tax penalties, which did not have a significant impact on compliance.

Although TPB considers attitudes and norms as key factors, in situations where trust in the government or tax system is not yet optimal, compliance behavior appears to be more driven by factors that increase convenience and reduce administrative risk. This opens up the possibility of strengthening the TPB model by considering the socio-cultural context and institutional trust as important variables in tax compliance studies in developing countries.

The failure of tax socialization as a moderating variable is also an important finding that needs to be critically analyzed. Although socialization has been carried out, its impact has not been proven to be significant in strengthening the influence of E-Filing, understanding, morality, awareness, or sanctions on compliance. This indicates that socialization is passive, formal, or does not effectively reach the target taxpayers. It is likely that the methods of delivering socialization are not engaging enough, are not personalized, or are not relevant to the needs of taxpayers. These findings have important implications for tax authorities: The main focus should be on improving the quality and accessibility of the E-Filing system. Policymakers need to ensure that the system is increasingly user-friendly, stable, and supported by easily accessible help services, taxpayer education programs need to be revamped to be more practical and interactive, cognitive and contextual education will be more effective than ceremonial socialization, outreach strategies need to be reformulated. A more communicative approach is needed, leveraging digital media and adopting communication strategies aligned with current taxpayer behavior.

The government must enhance institutional trust through fair, transparent, and consistent public services. Without trust, tax morale and awareness struggle to develop into drivers of compliant behavior. This study emphasizes that strategies to improve compliance cannot be one-dimensional. Relying solely on systems or socialization is not enough. Integration between improving service quality, needs-based education, and building public trust is needed to encourage sustainable tax compliance.

## CONCLUSION

Based on the actual data, analysis, and discussion using SmartPLS 4, the study concludes that the implementation of e-filing significantly improves individual taxpayer compliance. Furthermore, a clear understanding of taxation has a positive effect on compliance, indicating that knowledge plays a crucial role in shaping responsible tax behavior. In contrast, taxpayer morale, awareness, tax fines, and tax socialization do not have a significant impact on individual taxpayer compliance. The moderating effects of tax socialization on the relationships between compliance and other variables—such as e-filing

usage, tax comprehension, taxpayer morale, awareness, and penalties—are also found to be insignificant.

The study recommends that the Directorate General of Taxation (DGT) continue enhancing the e-filing system to make it more user-friendly, efficient, and secure. It is important to provide training for various taxpayer groups, particularly those less familiar with digital technology. The DGT should also utilize social media platforms to offer educational programs, especially short videos that explain e-filing procedures in an engaging and accessible manner. These initiatives should be tailored to the public's varying levels of understanding to ensure that all taxpayers are well-informed of their rights and obligations. Given that tax understanding and socialization strongly influence compliance, a digital-based educational strategy targeting younger generations as future taxpayers is essential. Future studies are encouraged to broaden the research scope by including micro and rural business sectors, as well as exploring other potential variables such as moral motivation and trust in tax authorities as intervening factors.

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