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# *Moderation Role of Tax Volunteer on Taxpayer Compliance in Indonesia*

**Rio Nyoman Bagaskoro[1*], Nur Diana[2], Dewi Diah Fakhriyyah[3]**

[1,2,3]Accounting Study Program, Faculty of Economics and Business, Universitas Islam Malang

*Email Correspondence: rionyoman09@gmail.com

**Abstract**

*This research aims to analyze the influence of taxpayers and e-filing on taxpayer compliance and tax volunteers as a moderation study at KPP Pratama Singosari and KPP Pratama Batu. The research was carried out using a quantitative approach with a questionnaire as the research instrument. The research sample was 180 taxpayers using an incidental sampling technique. Data analysis was carried out using moderated regression analysis using the SmartPls-3 program. The research results show that tax understanding, e-filing and tax volunteers have a significant positive effect on taxpayer compliance. Tax volunteers are not able to moderate the influence of taxpayer understanding on taxpayer compliance, but are able to moderate the influence of the use of e-filing on taxpayer compliance. The results of this study are expected to provide the development of theory planned behavior considering that behavior will continue to change along with the development of science and technology. The results of the study are also expected to add insight into the implementation of compliance theory in social life, especially related to taxpayers.*

**Keywords: understanding taxpayers, e-filing, tax volunteers, taxpayer compliance.**

## INTRODUCTION

The Director General of Taxes of the Ministry of Finance explained that the realization of public or taxpayer compliance in reporting tax returns and paying taxes throughout 2022 reached 83.2%. (Santika, 2023).



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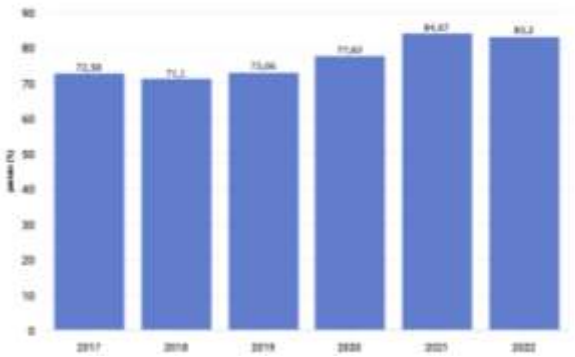


Figure 1 Tax Return Reporting Compliance Ratio

Based on the figure above, it is known that the compliance ratio for reporting tax returns for the period 2017 to 2022 shows fluctuating figures. In 2022, the compliance ratio for tax return reporting reached 83.2%, which was lower than the realization in 2021 which reached 84.07%. The researchers' initial observations showed that there were several problems at KPP Pratama Singosari and KPP Pratama Batu. First, there are still some taxpayers who do not understand in detail about taxation. Second, taxpayers are considered less *up to date* when there are changes related to tax regulations. Third, there are still taxpayers who do not know about *e-filing.* Fourth, there are still taxpayers who do not understand the awareness of paying taxes and underestimate the sanctions when paying taxes late. Fifth, tax volunteers at KPP Pratama Singosari and KPP Pratama Batu have not shown their role optimally. Tax compliance is a very common problem faced by tax authorities in Indonesia and even in every country in the world. Efforts to improve taxpayer compliance have also long been a concern of tax authorities. Please note, that tax compliance is defined as the willingness of taxpayers to be able to submit and comply with the regulations and tax provisions that apply in a country. (Khozen & Setyowati, 2023).Taxpayer compliance can be influenced by taxpayer understanding, the use of *e-filing* and tax volunteers. (Apriliasari, Fahmi, & Usman, 2022; Permata & Zahroh, 2022)..

There are several previous studies that examine taxpayer understanding, the use of *e-filing*, taxpayer compliance and tax volunteers. Research (Anakotta, Gilby Sapulette, & Iskandar, 2023) shows that the application of the *e-filing system* and understanding of taxation has a significant positive effect on taxpayer compliance and the role of tax volunteers strengthens the effect of the application of the *e-filing system* on taxpayer compliance, but the role of tax volunteers does not moderate the effect of tax


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understanding on taxpayer compliance. Research (Astuti, Prananda, Zs, Putra, & Wahyuni, 2023) shows that the application of the *e-filing system has* no significant effect on taxpayer compliance. On the other hand, research (Darmayasa, Wibawa, & Nurhayanti, 2020) shows that the application of *e-filling* and the role of tax volunteers have a positive and significant effect on individual taxpayer compliance, but there is an insignificant effect on moderating the role of tax volunteers on the application of *e-filling* on individual taxpayer compliance. The three previous studies showed inconsistent research results. Thus, this study will examine in depth the effect of taxpayer understanding and the use of *e-filing* on taxpayer compliance with tax volunteers as moderating variables. In practice, tax volunteers have various roles, including helping with independent services, helping service directors and also back office assistance (Warno, Asikin, Khasanah, Wijaya, & Nadziroh, 2022). Tax volunteers are able to prepare and explain taxes to taxpayers so they know the benefits of e-filing. Referring to a study conducted (Astuti et al., 2023) tax volunteers have a significant influence on purchasing decisions. Apart from that, having tax volunteers makes taxpayers understand more about services that can make it easier for them to carry out their tax obligations(Ruhni & Meitriana, 2023).

**Problem Formulation**

Based on the background that has been described, the core of the research problem is whether taxpayer understanding affects taxpayer compliance at KPP Pratama Singosari and KPP Pratama Batu , whether the use of *e-filing* affects taxpayer compliance at KPP Pratama Singosari and KPP Pratama Batu , whether tax volunteers have an effect on taxpayer compliance at KPP Pratama Singosari and KPP Pratama Batu, whether tax volunteers moderate the effect of taxpayer understanding on taxpayer compliance at KPP Pratama Singosari and KPP Pratama Batu , and whether tax volunteers moderate the effect of *e-filing* usage on taxpayer compliance at KPP Pratama Singosari and KPP Pratama Batu.

## LITERATURE REVIEW

### *Theory of Planned Behavior*

*Theory of Planned Behavior* (TPB) is a theory proposed by Ajzen in 2020 (Ajzen, 2020) This theory is a development of the *Theory of Reasoned Action* (TRA) which was first coined by Ajzen in 1980. *Theory of Reasoned Action* has the conclusion that the


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intention to do something is caused by 2 factors, namely subjective norms and attitudes towards behavior. (Mishra, Akman, & Mishra, 2014).. Ajzen then added 1 *perceived behavioral control* factor, thus changing *Theory of Reasoned Action* to Theory *Planned Behavior*, then the theory continued to be revised and expanded by Icek Ajzen and Martin Fishbein. (Abbasi, Kumaravelu, Goh, & Dara Singh, 2021; Khani Jeihooni, Moayedi, Momenabadi, Ghalegolab, & Afzali Harsini, 2023).. *Theory Planned Behavior* explains that attitude towards behavior is an important point that can predict an action, however, it is necessary to consider a person's attitude in testing subjective norms and measuring the person's perceived behavioral control. (Ajzen, 2020). If there is a positive attitude, support from people around and the perception of ease because there are no obstacles to behavior, a person's intention to behave will be higher. (Bosnjak, Ajzen, & Schmidt, 2020).

**Compliance Theory**

Compliance theory is a theory that explains the conditions under which a person obeys orders or rules that have been set. (Hoesada, 2021). There are two perspectives in sociological literacy regarding compliance with the law, namely instrumental and normative. (Alem & Tewabe, 2022).. The instrumental perspective assumes that individuals are thoroughly driven by self-interest and the perception of changes associated with behavior. The normative perspective is associated with the notion of people being moral and opposed to self-interest. An individual who tends to obey the law is perceived as appropriate and consistent with internalized norms.

**Taxpayer Compliance**

Tax compliance is the action of taxpayers in fulfilling their tax obligations in accordance with the provisions of the laws and regulations implementing taxation in force in a country. (Ministry of Finance of the Republic of Indonesia, 2000). Taxpayer compliance is the obedience of taxpayers in carrying out their tax obligations in accordance with applicable regulations. In general, taxpayer compliance is measured by their compliance in paying and reporting their taxes, whether it has been done correctly according to applicable regulations or not. Taxpayer compliance is a condition when taxpayers fulfill all obligations and exercise taxation rights.


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**Taxpayer Understanding**

Taxpayer understanding shows an understanding of the rules and systems, as well as the function of taxation in Indonesia. (Sulistyawati, Lestari, & Sabilla, 2022).. A person's behavior will affect a person's expectations to behave by understanding the actions and results that a person carries out. When taxpayers understand tax obligations, they will carry out certain behaviors in fulfilling their understanding of taxation. (Permata & Zahroh, 2022).. Taxpayer understanding is a condition in which taxpayers know about tax regulations and carry out tax activities such as paying taxes, reporting tax returns, and knowing tax rates and tax benefits (Rahayu et al., 2021).

**Use of *E-Filing***

Regulation of the Director General of Taxes Number PER-1/PJ/2-14 shows that *e-filing* is a way of submitting annual tax returns electronically which is carried out *online in real time* through the *website of the* Directorate General of Taxes or *Application Service Provider* (ASP) (Kusumowardhani, 2021). The *e-filing* system is a tax reporting system that is carried out *online* using internet media. The system was designed by the Directorate General of Taxes (DG of Taxes) to make it easier for taxpayers to carry out their tax obligations.

**Tax Volunteers**

Tax volunteer is a program of the Directorate General of Taxes in the context of tax education through third parties in collaboration with partner organizations or *tax centers* and involving students and non-students as presenter actors. Tax volunteers are one of the programs that can help the government to form responsible potential taxpayers in the future through deepening tax knowledge. (Istiariani, Ningsih, & Sulistyowati, 2022).. The tax volunteer program is carried out by inviting students to become tax spokespersons and assist the community in paying and reporting their taxes according to the provisions.


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**Conceptual Framework**

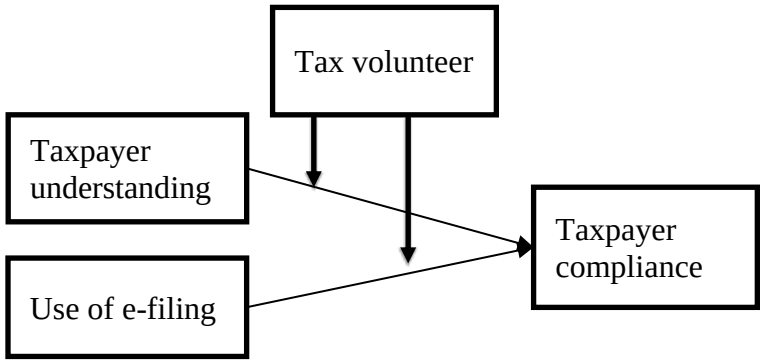



Figure 2 Conceptual Framework

**Hypothesis**

**H**1 : Understanding taxpayers effect taxpayer compliance at KPP Pratama Singosari and KPP Pratama Batu

H2 : The use of *e-filing* effect taxpayer compliance at KPP Pratama Singosari and KPP Pratama Batu.

H3 : The effect of tax volunteers on taxpayer compliance at KPP Pratama Singosari and KPP Pratama Batu

H4 : Tax volunteers moderate the effect of *e-filing* use on taxpayer compliance at KPP Pratama Singosari and KPP Pratama Batu.

H5 : Tax volunteers moderate the effect of taxpayer understanding on taxpayer compliance at KPP Pratama Singosari and KPP Pratama Batu.

## RESEARCH METHODS

### Type, Location and Time of Research

This type of research is correlational research, which is research that aims to determine the causal relationship between variables (Sugiyono, 2016). This research was conducted at KPP Pratama Singosari which is located at Jalan Raya Randuagung No.12, Gondang, Randuagung, Kec. Singosari, Malang Regency, East Java 65153 and at KPP Pratama Batu which is located at Jl. Cemara, Jl. Raya Dieng Kelurahan No.1, Bumiaji, Kec. Batu, Batu City, East Java 65317. The research time is carried out from the issuance of the research permit until the data is obtained, namely October 2023 - January 2024.

### Research Population and Sample


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The population in this study are taxpayers registered at KPP Pratama Singosari and KPP Pratama Batu. The sampling technique in this study was *non-probability sampling* with *incidental sampling* type. *Incidental sampling* is a sampling technique by chance. So that in this study the sampling technique carried out is taxpayers who coincidentally or have made tax payments at KPP Pratama Singosari and KPP Pratama Batu.

The sample criteria/characteristics in this study are as follows:

1. Individual taxpayers who have NPWP
2. Individual taxpayers registered at KPP Pratama Singosari and KPP Pratama Batu
3. Individual taxpayers who have used *e-filing* to report tax returns

Determining the minimum number of samples, this study adopted the theory of Hair *et al,* namely the minimum sample size can use a calculation of 10 times the number of indicators (Hair, Hult, Ringle, & Sarstedt, 2022). So that the sample calculation is 10 x 18 = 180 respondents, where 18 is the number of research indicators.

**Sources, Data Collection Methods and Data Analysis**

This study uses primary data sources, in the form of a questionnaire. The questionnaire uses answer criteria with a Likert scale. Data analysis in this study used *Moderated Regression Analysis* (MRA) with the help of the SmartPls-3 program.

## RESEARCH RESULTS

### *Outer Loading*

The following is the *outer loadings* value of each indicator contained in this research variable:

**Table 1 Outer Loading Value**

| Variables | Indicator | Outer Loading |
|---|---|---|
| ***Taxpayer Understanding * Tax Volunteer*** | X1*Z | 1,496 |
| ***Use of E-Filing * Tax Volunteer*** | **X2*Z** | 1,355 |
| **Taxpayer Understanding (X1)** | **X1.1** | 0,725 |
| | **X1.2** | 0,893 |
| | **X1.3** | 0,893 |
| | **X1.4** | 0,837 |


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| Variables | Indicator | Outer Loading |
|---|---|---|
| Use of E-Filing (X2) | X2.1 | 0,933 |
| | X2.2 | 0,871 |
| | X2.3 | 0,889 |
| Taxpayer Compliance (Y1) | Y1.1 | 0,769 |
| | Y1.2 | 0,767 |
| | Y1.3 | 0,854 |
| | Y1.4 | 0,865 |
| | Y1.5 | 0,757 |
| | Y1.6 | 0,797 |
| Tax Volunteer (Z1) | Z1.1 | 0,854 |
| | Z1.2 | 0,844 |
| | Z1.3 | 0,852 |
| | Z1.4 | 0,890 |
| | Z1.5 | 0,831 |

Based on the table above, it is known that the overall *loading value* of each reflex construct has a *loading* value> 0.7. Related to this, the model is declared to have met the criteria for good *convergent validity*. So it can be stated that the *factor loading* value in the *Taxpayer Understanding, Use of E-filing, Tax Volunteer*, Tax *Compliance,* Tax *Payer Understanding * Tax Volunteer*, and *Use of E-Filing * Tax Volunteer* variables is valid*. The* next convergent validity evaluation is to see the *Average Variance Extracted (AVE*) value.

***Average Variance Extracted* (AVE)**

The following are the results of *discriminant validity* testing in this study:

**Table 2 Discriminant Variab Results le**

| | ***Average Variance Extracted (AVE)*** | **Description** |
|---|---|---|
| *Taxpayer Understanding* | 0,706 | Valid |
| *Use of E-Filing* | 0,807 | Valid |


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| | | |
|---|---|---|
| *Tax Volunteer* | 0,730 | Valid |
| *Taxpayer Compliance* | 0,644 | Valid |

Based on the table above, it is known that the *Taxpayer Understanding* variable obtained an AVE value of 0.706, the *Use of E-Filing variable obtained an AVE value of 0.*807, the *Tax Volunteer variable obtained an AVE value of* 0.730, the *Tax Volunteer variable obtained an AVE value of* 1.000, the *Use of E-Filing * Tax Volunteer variable obtained an AVE value of* 1.000 and the *Taxpayer Compliance variable* obtained an AVE value of 0.644. Related to this, it is known that each of them has an AVE value of more than 0.5 where the indicator can be explained by more than 50% or more, so that the model can be tested further and the measurement instruments in this study are convergently valid.

**Cross Loading**

The following are the results of *cross loading* testing in this study:

**Table 3 Cross Loading Results**

| | **Tax Payer Understanding * Tax Volunteer** | **Use of E-Filing * Tax Volunteer** | **Tax Volunteer** | **Taxpayer Compliance** | **Taxpayer Understanding** | **Use of E-Filing** |
|---|---|---|---|---|---|---|
| *Taxpayer Understanding * Tax Volunteer* | **1,000** | 0,507 | -0,458 | -0,363 | -0,374 | -0,218 |
| *Use of E-Filing * Tax Volunteer* | 0,507 | **1,000** | -0,453 | -0,236 | -0,241 | -0,637 |
| X1.1 | -0,503 | -0,295 | 0,626 | 0,549 | 0,725 | 0,484 |
| X1.2 | -0,309 | -0,128 | 0,585 | 0,550 | 0,893 | 0,398 |
| X1.3 | -0,213 | -0,195 | 0,609 | 0,582 | 0,893 | 0,441 |
| X1.4 | -0,238 | -0,190 | 0,598 | 0,578 | 0,837 | 0,430 |
| X2.1 | -0,298 | -0,612 | 0,738 | 0,530 | 0,520 | 0,933 |
| X2.2 | -0,168 | -0,625 | 0,633 | 0,419 | 0,417 | 0,871 |


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| | Tax Payer Understanding * Tax Volunteer | Use of E-Filing * Tax Volunteer | Tax Volunteer | Taxpayer Compliance | Taxpayer Understanding | Use of E-Filing |
|---|---|---|---|---|---|---|
| X2.3 | -0,122 | -0,499 | 0,596 | 0,571 | 0,464 | 0,889 |
| Y1.1 | -0,174 | -0,195 | 0,554 | 0,769 | 0,563 | 0,512 |
| Y1.2 | -0,153 | -0,219 | 0,559 | 0,767 | 0,503 | 0,501 |
| Y1.3 | -0,329 | -0,280 | 0,702 | 0,854 | 0,551 | 0,520 |
| Y1.4 | -0,387 | -0,201 | 0,637 | 0,865 | 0,582 | 0,497 |
| Y1.5 | -0,394 | -0,141 | 0,586 | 0,757 | 0,520 | 0,371 |
| Y1.6 | -0,295 | -0,090 | 0,614 | 0,797 | 0,527 | 0,350 |
| Z1.1 | -0,399 | -0,412 | 0,854 | 0,610 | 0,664 | 0,625 |
| Z1.2 | -0,366 | -0,375 | 0,844 | 0,640 | 0,671 | 0,603 |
| Z1.3 | -0,384 | -0,390 | 0,852 | 0,662 | 0,577 | 0,609 |
| Z1.4 | -0,331 | -0,386 | 0,890 | 0,644 | 0,594 | 0,672 |
| Z1.5 | -0,470 | -0,375 | 0,831 | 0,688 | 0,580 | 0,604 |

Based on the table above, it is known that the variables *Taxpayer Understanding, Use of E-filing, Tax Volunteer*, Tax *Compliance*, Tax *Payer Understanding * Tax Volunteer*, and *Use of E-Filing * Tax Volunteer* obtain *cross loading* values from other latent variables. All values are above the threshold of 0.50 so that the research instrument is declared **valid** and the indicators that have been used in this study have good *discriminant validity* values.

### *Fornell-Lacker Criterion*

The following are the results of the *Fornell-Lacker criterion* test in this study:

**Table 5 Fornell-Lacker Crition Results**

| | *Tax Payer Understanding * Tax Volunteer* | *Tax Volunteer* | *Taxpayer Compliance* | *Taxpayer Understanding* | *Use of E-Filing* | *Use of E-Filing * Tax Volunteer* |
|---|---|---|---|---|---|---|
| ***Tax Payer Understanding * Tax Volunteer*** | 1,000 | | | | | |
| ***Tax Volunteer*** | -0,458 | 0,854 | | | | |


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|---|---|---|---|---|---|---|
| ***Taxpayer Compliance*** | -0,363 | 0,761 | 0,803 | | | |
| ***Taxpayer Understanding*** | -0,374 | 0,721 | 0,674 | 0,840 | | |
| ***Use of E-Filing*** | -0,218 | 0,729 | 0,572 | 0,523 | 0, 898 | |
| ***Use of E-Filing * Tax Volunteer*** | 0,507 | - 0,453 | -0,236 | -0,241 | - 0,637 | 1,000 |

Based on the table above, it is known that the *Tax Payer Understanding * Tax Volunteer variable* obtained an AVE square root value of 1.000, the *Tax Volunteer variable obtained an AVE square root value of* 0.854, the *Taxpayer Compliance variable obtained an AVE square root value of* 0.803, the *Taxpayer Understanding variable obtained an AVE square root value of 0*.840, the *Use of E-filing variable obtained an AVE square root value of* 0.898 and the *Use of E-filing * Tax Volunteer* variable obtained an AVE square root value of 1.000. This means that all variables obtained an AVE square root value higher than the correlation between other constructs. Related to this, it can be concluded that all constructs in this model have met the *discriminant validity* criteria.

### *Composite Reliability*

The following are the results of *composite reliability* testing in this study:

**Table 6 Composite Reliability Results**

| | ***Composite Reliability*** | **Description** |
|---|---|---|
| *Taxpayer Understanding* | 0,905 | Reliable |
| *Use of E-Filing* | 0,926 | Reliable |
| *Tax Volunteer* | 0,931 | Reliable |
| *Taxpayer Compliance* | 0,915 | Reliable |

Based on the table above, it is known that each variable obtained a *composite reliability* value greater than 0.7. Based on the opinion of (Abdillah & Hartono, 2015)Where the *composite reliability* value is more than 0.7, it is declared reliable or reliable.


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***Cronbach Alpha***

The following are the results of the *Cronbach alpha* test in this study:

**Table 7 Cronbach Alpha Results**

| | ***Cronbach's Alpha*** | **Description** |
|---|---|---|
| *Taxpayer Understanding* | 0,858 | Reliable |
| *Use of E-Filing* | 0,881 | Reliable |
| *Tax Volunteer* | 0,907 | Reliable |
| *Taxpayer Compliance* | 0,889 | Reliable |

Based on the table above, it is known that the *Taxpayer Understanding* variable obtained a *Cronbach alpha* value of 0.858, the *Use of E-Filing variable* obtained a *Cronbach alpha* value of 0.881, the *Tax Volunteer variable obtained* a *Cronbach alpha* value of 0.907, the Tax *Payer Understanding * Tax Volunteer variable obtained a Cronbach alpha value of* 1.000, the *Use of E-Filing * Tax Volunteer variable* obtained a *Cronbach alpha value* of 1.000 and the *Taxpayer Compliance variable* obtained a *Cronbach alpha value of* 0.889. Based on the results that have been obtained, it can be concluded that the value of all constructs has a reliability of more than 0.7 and is declared good.

**Structural Model Test (*Inner Model)***

The following are the results of the inner model *algorithm* in this study:



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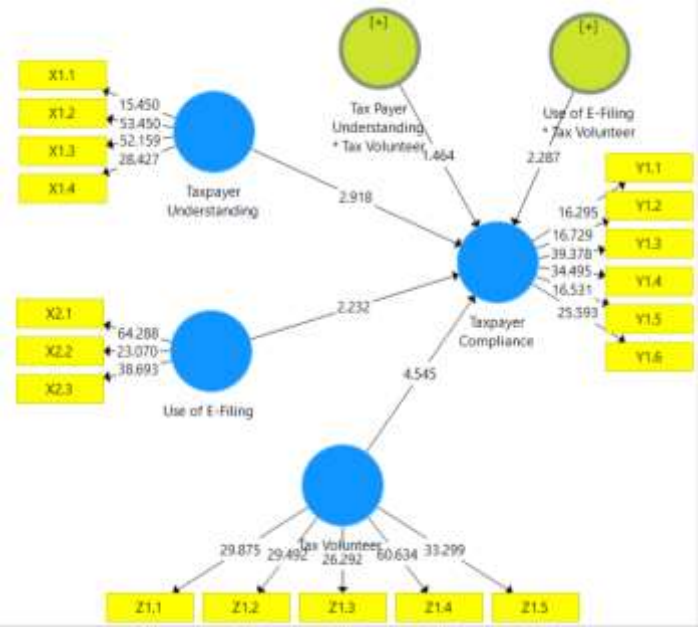



Figure 3 Inner Model Evaluation

Based on the figure above, it is known that the effect of taxpayer *understanding* on *taxpayer compliance has* a *statistical* value of 2.918, the variable *use of e-filing* on *taxpayer compliance* has a *statistical value of* 2.232, the variable *tax volunteer* on taxpayer *compliance has a statistical* value of 4.545, the variable tax *payer understanding * tax volunteer* on taxpayer *compliance has a statistical value* of 1.464 and the variable *use of e-filing * tax volunteer* on *taxpayer compliance has a statistical* value of 2.287.

**Hypothesis Testing**

**Table 8 Hypothesis Testing Results**

| Hypothesis | *Original Sample (O)* | *T Statistics* | *P Values* | Description |
|---|---|---|---|---|
| *Taxpayer Understanding -> Taxpayer Compliance* | 0.202 | 2.918 | 0.004 | Accepted |
| *Use of E-Filing -> Taxpayer Compliance* | 0.248 | 2.232 | 0.026 | Accepted |


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|---|---|---|---|---|
| *Tax Volunteer -> Taxpayer Compliance* | 0.489 | 4.545 | 0.000 | Accepted |
| *Tax Payer Understanding * Tax Volunteer -> Taxpayer Compliance* | -0.097 | 1.464 | 0.144 | Rejected |
| *Use of E-Filing * Tax Volunteer -> Taxpayer Compliance* | 0.196 | 2.287 | 0.023 | Accepted |

**The Effect of Taxpayer Understanding on Taxpayer Compliance**

The effect of taxpayer understanding on taxpayer compliance with a *statistical t value of* 2.918 with a *p* value of 0.004 <0.05. This means that $H_1$ is accepted and $H_0$ is rejected, so the taxpayer understanding variable has a significant positive effect on the taxpayer compliance variable.

**The Effect of *E-Filing* Use on Taxpayer Compliance**

The effect of using *e-filing* on taxpayer compliance with a *t-statistic* value of 2.232 with a *p* value of 0.026 <0.05. This means that $H_2$ is accepted and $H_0$ is rejected, so the variable use of *e-filling has a* significant positive effect on the taxpayer compliance variable.

**The Effect of Tax Volunteers with Taxpayer Compliance**

The effect of tax volunteers on taxpayer compliance with a *t-statistic* value of 4.545 with a *p* value of 0.000 <0.05. This means that $H_3$ is accepted and $H_0$ is rejected, so the tax volunteer variable has a significant positive effect on the taxpayer compliance variable.

**The Effect of Tax Volunteers Moderating Taxpayer Understanding on Taxpayer Compliance**

The effect of the interaction of tax volunteers with taxpayer understanding with a *t-statistic* value of 1.464 with a *p value of* 0.144> 0.05. This means that $H_4$ is rejected and $H_0$ is accepted, so the interaction of tax volunteers with taxpayer understanding has no effect on taxpayer compliance, $H_4$ is rejected and $H_0$ is accepted.


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**The Effect of Tax Volunteers Moderating the Effect of *E-Filing* Use on Taxpayer Compliance**

The interaction of tax volunteers with *e-filing* with a *t-statistic* value of 2.287 with a *p* value of 0.023 <0.05. This means that $H_5$ is accepted and $H_0$ is rejected, so the interaction of tax volunteers with *e-filing* has an influence on taxpayer compliance.

## DISCUSSION

### The Effect of Taxpayer Understanding on Taxpayer Compliance

Based on the results of data analysis, it is known that taxpayer understanding has a significant positive effect on taxpayer compliance at KPP Pratama and KPP Pratama Batu, $H_1$ is accepted. This means that the higher a person's level of tax understanding, the higher their compliance with tax obligations. Tax understanding can be obtained from education, training and other information such as news and the internet. Someone who understands the purpose and mechanism of tax, the more obedient to report and pay taxes.

Referring to the *theory of planned behavior,* one aspect is attitude towards action where an evaluation of the positive and negative aspects of everything is carried out. The awareness of a taxpayer increases because someone who understands taxes can feel the benefits of paying taxes in the life of the state and the country. Because taxes are very important in state funding, taxpayer understanding shows attitudes and actions to uphold taxation rights and obligations in accordance with statutory regulations. (Ula et al., 2021). Referring to compliance theory, individuals are overall driven by personal interests and perceptions of changes associated with behavior. Taxpayers who understand the function and benefits of taxes will encourage themselves to behave in compliance (Alem & Tewabe, 2022).

In line with the study conducted Permata & Zahroh, (2022)Where tax understanding has a significant positive effect on taxpayer compliance. Someone will obey if they already understand taxes correctly. The tax paid will be the main source for carrying out state activities. Consistent with the study conducted Rahayu et al., (2021), which proves that tax understanding has a significant positive effect on taxpayer compliance.


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**The Effect of *E-Filing* Use on Taxpayer Compliance**

Based on the results of data analysis, it is known that the use of *e-filing has a* significant positive effect on taxpayer compliance at KPP Pratama and KPP Pratama Batu, $H_2$ is accepted. This means that the existence of *e-filing* can increase taxpayer compliance to carry out their obligations. To make it easier for the Indonesian people, the government has implemented the use of *e-filing* so that taxpayers can carry out their obligations anywhere and anytime. The *e-filing* system is a method of recording taxes using electronic technology, where taxpayers can report and pay taxes via the internet. The system makes it easier for taxpayers to report and pay taxes, and reduces errors and administrative costs (Mulya et al., 2023).

*E-filing* was designed by the Directorate General of Taxes (Ditjen Pajak) to make it easier for taxpayers to carry out their tax obligations. However, in practice, not all taxpayers at KPP Pratama and KPP Pratama Batu can understand the entire service system in *e-filing,* so they prefer to come directly to the Tax Office. *E-filing* is a way of submitting SPT which is done through a *realtime online* system. Taxpayers can submit notification letters (periodic tax return or annual tax return) electronically through an *application service* company (*Application Service Provider*) appointed by the Director General of Taxes.

In line with the study conducted Pratami, (2022) which found that the existence of *e-filing* can increase taxpayer compliance in carrying out their obligations. Consistent with the study conducted Permadi & Mauludi, (2023) where the existence of *e-filing* can significantly increase taxpayer compliance. According to the *Theory of Planned Conduct (TPB), a* person's belief in the outcome of a behavior determines when behavioral interest arises. Approving or disapproving of a behavior is based on a belief called a normative belief. Family and community environmental factors are those that can influence individual actions. An individual will act or behave if other people's perceptions of this behavior are positive. Individuals perceive that the individual's behavior is permissible or vice versa not permissible. The purpose of the *e-filling* system refers to a person's belief about how simple it is to perform a behavior or not. If taxpayers believe that the E-filling system is easy to use, then taxpayers will comply with their tax reporting obligations. Related to this, the use of *e-filling* has an impact on increasing *tax compliance of* taxpayers at KPP Pratama Singosari and KPP Pratama Batu. Referring to compliance theory, the instrumental perspective assumes that individuals are completely driven by


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personal interests and respond to changes related to behavior, so that the availability of e-filing can build positive perceptions regarding the ease of carrying out tax obligations.

**The Effect of Tax Volunteers with Taxpayer Compliance**

Based on the results of data analysis, it is known that tax volunteers have a significant positive effect on taxpayer compliance at KPP Pratama and KPP Pratama Batu, $H_3$ is accepted. This means that the existence of tax volunteers on duty is able to increase taxpayer compliance. The tax volunteer program is carried out by inviting students to become tax spokespersons and assist the public in paying and reporting their taxes according to the provisions. Tax volunteer activities are a form of community service, where this service is shown through services, education and socialization of taxation to taxpayers who come to the Tax Office and the general public by utilizing modern information technology. Tax volunteers play a role in accompanying taxpayers while submitting annual tax returns *online* with the *e-filing* system.

The assistance in filling out tax returns by tax volunteers helps taxpayers to better understand each procedure easily. Tax volunteer is a program aimed at inviting the public to be aware of the importance of paying taxes while providing education and socialization to the community. It is expected that taxpayers, especially beneficiaries and volunteers who are members of tax volunteers, will be able to create voluntary tax compliance thanks to the convenience provided by the program. Theory of Planned Behavior explains that attitudes towards behavior are an important point that can predict an action, however it is necessary to consider a person's attitude in testing subjective norms and measuring the person's perceived behavioral control (Ajzen, 2020). Tax volunteers have a role in forming taxpayers' perceptions which then become a reference for their behavior.

In line with the study conducted Astuti et al., (2023) which proves that tax volunteers have a significant contribution in increasing taxpayer compliance. Consistent with the study conducted Pratami, (2022) where tax volunteers are able to increase taxpayer compliance. The tax volunteer program organized by the DGT is tasked with providing assistance to taxpayers. With the presence of tax volunteers, the DGT will be helped, because the number of DGT employees engaged in counseling is very limited compared to the number of taxpayers who need assistance. Trained tax volunteers will assist taxpayers online.


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**The Effect of Tax Volunteers Moderating Taxpayer Understanding on Taxpayer Compliance**

Based on the results of data analysis, it is known that tax volunteers are unable to moderate the effect of tax understanding on taxpayer compliance at KPP Pratama and KPP Pratama Batu, $H_4$ is rejected. This means that the existence of tax volunteers on duty is unable to increase the influence of taxpayer understanding on taxpayer compliance. This is because taxpayer volunteers do not play an active role in providing in-depth education related to services.

The findings show that the role of tax volunteers, which is a moderating variable, has no real impact on the relationship between taxpayer compliance and tax understanding. Tax volunteers' support in assisting taxpayers will be more effective if they play a good role in improving taxpayers' understanding of taxes, thus helping them pay taxes on time. On the other hand, taxpayers' compliance in filing taxes will decrease and their understanding of taxes will be less if tax volunteers' tasks are not performed to their full potential. However, the negligible impact shows that the contribution of tax volunteers cannot increase the correlation between taxpayer compliance and tax understanding. The findings show that tax volunteers do not provide additional tax knowledge to taxpayers. This suggests that raising taxpayer awareness is not the primary responsibility of tax volunteers. The Directorate General of Taxes website, other websites, tax socialization and service initiatives conducted by non-tax volunteers, and websites about taxes are some other sources that can be used by taxpayers to obtain information about taxes. The function of tax volunteers will broaden taxpayers' horizons and provide advice so that they are fully informed about all aspects of taxation. knowledge about taxation, particularly with regard to tax regulations, tax calculation methods, tax reporting, and tax payment.

In line with the study conducted Pradnyani & Utthavi (2020) which found that tax volunteers do not have a significant role in increasing taxpayer compliance. Consistent with the study conducted Anakotta et al., (2023) which proves that tax volunteers are unable to moderate the effect of taxpayer understanding on taxpayer compliance. The existence of synergy and strong tax awareness among DGT, universities, and students encourages the creation of a tax volunteer program. Referring to compliance theory, a person's attitudes and behavior can be formed from instrumental and normative factors (Hoesada, 2021. Tax volunteers are one of the norms that can shape the attitudes and behavior of taxpayers. However, tax volunteers are less effective and are unable to carry out this role. Based on the Theory of Planned Behavior, understanding taxes is one of the


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main factors that can create attitudes and behavior that comply with taxpayer obligations (Mishra, Akman, & Mishra, 2014). Compulsory workers who properly understand the function of taxes, even without tax volunteers, they will carry out their obligations.

**The Effect of Tax Volunteers Moderating the Effect of *E-Filing* Use on Taxpayer Compliance**

Based on the results of data analysis, it is known that tax volunteers moderate the effect of *e-filing* use on taxpayer compliance at KPP Pratama and KPP Pratama Batu, $H_5$ is accepted. This means that the use of *e-filing* and supported by the willingness of tax volunteers to guide taxpayers can increase taxpayer compliance to carry out their obligations. Taxpayers find it easier to carry out their obligations if there is direction and guidance from tax volunteers. This can be caused by tax volunteers who are always on duty to provide directions and instructions to taxpayers in reporting SPT. Not all taxpayers understand the use of *e-filing,* but with tax volunteers they will be helped in using *e-filing*. The assistance from tax volunteers and the ease of tax reporting through *e-filing* make taxpayers more enthusiastic in carrying out their obligations so that compliance increases.

As a manifestation of DGT's commitment to technical progress, the number of *e-filling* users has increased every year. But in reality, there are still many people who do not know how to access and use this feature. Tax volunteers play an important role in assisting taxpayers in *e-filing* by providing advice and instructions. It is expected that with the implementation of the e-filling system, taxpayer satisfaction and convenience will increase so that it will increase taxpayer compliance. According to the *Theory of Planned Conduct* (TPB), a person's belief in the outcome of a behavior determines when the behavioral interest arises. If taxpayers believe that the E-filling system is easy to use, taxpayers will comply with their tax reporting obligations.

In line with the study conducted Anakotta et al., (2023) which proves that tax volunteers are able to moderate the effect of *e-filing* on taxpayer compliance. Consistent with the study conducted Hardika et al., (2021)(2021), where tax volunteers are able to increase taxpayer compliance. The involvement of tax volunteers is very important in moderating the relationship between the implementation of the e-filling system and taxpayer compliance. Based on compliance theory, e-filing is instrumental in encouraging taxpayers to comply with applicable regulations. Considering that with e-filing, it is easier for taxpayers to report and carry out their responsibilities.


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## CONCLUSIONS AND SUGGESTIONS

### Conclusions

1. Understanding taxpayers has a significant positive effect on taxpayer compliance at KPP Pratama Singosari and KPP Pratama Batu.
2. The use of *e-filing has a* significant positive effect on taxpayer compliance at KPP Pratama Singosari and KPP Pratama Batu.
3. Tax volunteers have a significant positive effect on taxpayer compliance at KPP Pratama Singosari and KPP Pratama Batu.
4. Tax volunteers do not moderate the effect of taxpayer understanding on taxpayer compliance at KPP Pratama Singosari and KPP Pratama Batu.
5. Tax volunteers moderate the effect of *e-filing* use on taxpayer compliance at KPP Pratama Singosari and KPP Pratama Batu.

### Research Limitations

1. This study uses a quantitative method by collecting data using a questionnaire, so respondents may answer randomly and are often not careful in filling out the questionnaire. With that it can affect the quality of the data obtained
2. The object of this research is limited to individual taxpayers registered at KPP Pratama Singosari and KPP Pratama Batu.
3. Factors that influence *tax compliance are* limited to *tax understanding, use of e-filing* and *tax volunteer*. Where there are still many possible factors that can affect *taxpayer compliance*.

### Suggestions

1. For further researchers, it is recommended that when collecting data using interview techniques directly to respondents, so that researchers get more accurate and quality information.
2. This research was conducted only on taxpayers registered at KPP Pratama Singosari and KPP Pratama Batu, so it is hoped that further researchers will develop research using a broader study and add other factors that may affect taxpayer compliance.
3. For further researchers, they can add and use other variables such as *tax knowledge* variables. (Hardika et al., 2021)*, enforcement and penalties* (Rahayu et al., 2021)*, and education.*


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