Taxpayer Compliance: Determinants of Tax Administration and Tax Volunteer Moderation

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Article Info	ABSTRACT
	Taxes are the biggest contributor to the current state budget. The government, through the Directorate General of Taxes, tries to always optimize revenue from the tax sector by seeking changes in various aspects towards a better direction. In order to increase the level of taxpayer compliance, the Director General of Taxes has attempted to create innovation by implementing tax modernization. The aim of tax modernization itself is to optimize revenue, implement a reliable administrative system, utilize information technology, form a good image and trust from the public and tax modernization is also expected to be able to increase personal taxpayer compliance in completing their obligations when registering, reporting, making deposits. and pay taxes. The aim of this research is to find out whether the application of NIK as NPWP, e-Filling, e-Form and e-Billing affects individual taxpayer compliance and to find out whether the role of tax volunteers can moderate the application of NIK as NPWP, e-Filling, e-Form and e-Billing on individual taxpayer compliance

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1. INTRODUCTION

Taxes are one of the main sources of funding for the State, almost all countries set regulations regarding taxation, including Indonesia. Tax itself is a coercive contribution from the people with rewards that cannot be felt directly, where the contribution will be allocated to the State [1]. The largest source of funding in Indonesia comes from tax revenues which will be distributed to the State Revenue and Expenditure Budget (APBN) where these funds will be used for state development [2]. Therefore, in this case, it is hoped that tax revenues will continue to increase every year. The government will try to always optimize revenues from the tax sector by seeking changes in various aspects towards a better direction.

Tax reform in Indonesia first occurred in 1983 regarding Law Number 6 of 1983 concerning the tax collection system which was changed from Official Assessment to Self-Assessment [3]. Self-Assessment is a tax collection system in which taxpayers are given the authority, trust and responsibility to determine for themselves the amount of tax owed [1]. After 1983, significant tax reform occurred in 1994 and 1997 through a comprehensive package of changes to the new law [4]. After 1997, changes continued to take place, both in tax legislation, the reorganization of the Directorate General of Taxes and the modernization of information technology.

In order to increase the level of taxpayer compliance, the Directorate General of Taxes (DJP) has attempted to create innovations in the tax system in Indonesia. This innovation is carried out by implementing modernization of tax administration. Modernization of tax administration is the development of a program system from the old system to a new, more advanced system carried out by the government in order to improve and maximize performance and tax revenues [5].

According to [3] there are several objectives for implementing tax modernization, namely optimizing revenue, implementing a reliable administrative system, utilizing information technology, establishing a good image and trust from the public and this tax modernization is also expected to be able to increase individual taxpayer compliance in complete their obligations when registering, reporting, depositing and paying taxes.

Table 1
Compliance Ratio Report for Submitting SPT at KPP Pratama Cirebon Dua

Uraian	2022	2021	2020	2019	2018
WPOP Registered at KPP Pratama Cirebon Dua	529.385	516.077	503.295	430.271	416.243
WPOP is reporting	67.385	70.240	66.738	68.137	60.510
Compliance Ratio	12,73%	13,61%	13,26%	15,84%	14,54%

Source: KPP Pratama Cirebon Dua

Based on the data above, there has been an increase in public compliance in paying taxes. Data obtained from KPP Pratama Cirebon Dua 31 December 2022 shows 529,385 registered taxpayers. In 2022 there will be 67,385 Taxpayers reporting SPT out of a total of 529,385 Taxpayers. Throughout 2022, the SPT submission compliance ratio was recorded at 12.73%. This compliance ratio was 0.88% smaller than the previous year. Not only the compliance ratio, the realization of submitting the 2022 Annual Notification Letter (SPT) also decreased to 67,385 from last year which only reached 70,240 reports.

Compliance is specifically defined as a taxpayer's willingness to report income in accordance with applicable tax laws (Rosid et al., 2017). The factors that cause the low tax ratio include low per capita income and level of compliance, most taxpayers reporting their business circulation and income is still not done transparently and the level of tax administration efficiency is not yet optimal [6].

Based on the data in table 1, it shows that there is still a decline in the compliance ratio for non-employee taxpayers. Based on these facts, it supports that there are still problems faced by the government in its efforts to meet the level of taxpayer compliance in Indonesia. Non-Employee Taxpayers are taxpayers who obtain income

from business or independent work from one or more employers who are subject to Final Income Tax [6]. According to [32] Taxpayer compliance that does not show an increase will have a negative effect on the government's efforts to improve the welfare of society.

According to [7] there are several factors that cause non-compliance by taxpayers in fulfilling their obligations, namely the taxpayer's knowledge and understanding of taxation, subjective norms, moral obligations and tax sanctions. [7] also said that one of the causes of taxpayer non-compliance is because they do not know and do not pay attention to the obligations that they must complete as taxpayers. Indirectly, the level of taxpayer compliance plays an important role in the availability of income for spending. Based on this statement, it shows that taxpayer compliance is very important for the State.

Currently, the Directorate General of Taxes is continuing its efforts to update the tax administration system to support increased taxpayer compliance. One form of effort made by the DJP to increase the level of personal taxpayer compliance is by implementing a tax volunteer program as explained in the Directorate General of Taxes Regulation Number PER-12/PJ/2021. This program was first held in 2017 by piloting business standardization which includes registration, training, selection and utilization of students as tax volunteers (R. Tax, 2023). The reason for forming these tax volunteers is because the number of DGT employees working in the field of counseling is very limited compared to the number of taxpayers who need assistance. With the presence of tax volunteers here, it is hoped that they will be able to help overcome these problems. Tax volunteers here play a role in providing assistance to taxpayers. For taxpayers who still do not understand the procedures for online reporting, tax volunteers will help provide guidance to taxpayers until completion.

The emergence of the COVID-19 outbreak that has attacked the world in recent years has become one of the problems that Indonesia has to face. COVID-19 (coronavirus disease 2019) is a disease caused by infection with the cevere acute respiratory syndrome virus, the effects of this disease are quite dangerous and can cause respiratory system problems, ranging from mild symptoms such as flu to lung infections such as pneumonia [8]. The first case of the spread of this virus occurred in Wuhan City, China at the end of December 2019, not long afterward it entered Indonesia, precisely on May 2 2020, where the initial case of COVID-19 was reported in Indonesia. Not only in the health sector, social activities and the economic sector also felt the impact of the outbreak because since then the government has issued a Large-Scale Social Restrictions (PSBB) policy.

Policies issued by the government regarding restrictions on social activities also have an impact on business and the country's economy. The year 2020 was quite a difficult time throughout the world, including Indonesia, the outbreak which came unexpectedly was a challenge for the government, including the Directorate General of Taxes (DJP), which is the institution that collects the largest state revenue [9]. In a press statement on the Minister of Finance's virtual working visit to the Tax Services Office (KPP) and State Treasury Services Office (KPPN) Sri Mulyati said "in 2020 the DJP is faced with conditions that require further maximization of tax revenues" [9].

Modernization of tax administration has been implemented for a long time, but many taxpayers still experience difficulties in operating the online taxation system, especially since 2020, people have been faced with the conditions of the COVID-19 pandemic where face-to-face services within DJP work units have been restricted [10]. So that difficulties arise for taxpayers who have the habit of always using face-to-face (offline) services, now they have to report their taxes using a website or online without any knowledge, learning or training regarding procedures for operating SPT reporting first, but the Directorate General of Taxes immediately took action by conducting socialization which is held online via the DJP's official social media, online tax classes which

are carried out using zoom media for free to taxpayers and also holding tax webinars.

Based on data obtained from KPP Pratama Cirebon Dua as of 31 December 2022, it was recorded that at the end of 2022 the number of individual taxpayers who reported using the E-Filling system reached 47,847, down around 9.5% from 2021 and the number of individual taxpayers who reported using E-forms reached 1,672, growing around 36.2% from 2021. The number of taxpayers who report online will influence the level of visits to the DJP online website. The more taxpayers who visit the DJP website online at the same time often cause the website to have errors that are difficult to access or even cannot be used at all. DJP online is an application provided by the Directorate General of Taxes (DJP) intended for the public which is expected to make it easier for taxpayers to complete their obligations.

Apart from several obstacles that have been explained previously, a new phenomenon has emerged where currently Indonesia has begun to enter an era of simplicity where the administration system will be packaged simply. One form of realization is that the application of the Population Identification Number (NIK) has begun to become a Taxpayer Identification Number [10]. In socializing the HPP in the field, the Minister of Finance, Mrs. Sri Mulyani, said that "the use of NIK as a NPWP will make it easier for taxpayers, especially in carrying out tax obligations. The identity system becomes easier and more consistent and not everyone who has a NIK has to pay tax" [11]. However, with all the benefits provided, there are still several challenges in applying NIK to NPWP. Indonesia can learn about the challenges of applying NIK to NPWP from other countries that have already implemented this policy, such as Japan, Singapore, the United States and so on [10]. Behind the ease and simplicity provided, there are problems that need to be anticipated, one of which is related to data leaks.

One of the events related to internet user data leaks in March 2022 attracted public attention, this was revealed by cyber researchers from Singapore DarkTracer, in his research stating that there was a leak of credential data from more than 49,000 government sites throughout the world, in a list of government sites with levels The most leaks were three Indonesian government sites which were included in the list of top 10 sites, one of which was the Directorate General of Taxes' site djponline.pajak.go.id and ereg.pajak.go.id [12]. However, officially the Director of Counseling, Services and Public Relations (P2Humas) said that the data leak did not come from the Directorate General of Taxes' internal system but came from users who were infected with malware and at that time the Directorate General of Taxes recommended that users of the DJP website and Taxpayers to change and use stronger pronouns periodically.

In order to implement tax reform, the Directorate General of Taxes (DJP) is implementing an internet technology-based system to make it easier for the public to report and pay taxes. Tax literature shows that not only knowledge but also understanding of the tax system can influence taxpayers' perceptions of fairness and attitudes towards compliance [13]. With this Tax Modernization, it is hoped that it can increase taxpayer compliance and be able to strengthen the public's perspective on tax administration. One form of utilizing these technological advances is by implementing modernization of tax administration which includes E-Filling, E-Form, E-Billing and the application of NIK as NPWP.

According to regulations issued by the Directorate General of Taxes Number Kep-88/PJ/2004 regarding the launch of the E-Filling system. The E-Filling system is a system used to report Annual Tax Returns (SPT) online using the internet. This system was created to make it easier for taxpayers to complete their obligations.

As the Directorate General of Taxes continues to carry out updates, in 2017 the e-Form system was introduced [14]. E-Form and e-Filling have the same position, namely the system used to carry out online reporting. The difference between the two is that E-Form must download and then re-upload the completed form in PDF form, in this case e-

Form combines Online features. and Offline. Not a few people think that using E-form when reporting is much more complicated than using E-Filling.

According to the Director General of Taxes as of 26/Pj/2014 regarding tax payments made electronically, namely by launching the E-Billing system. E-Billing is a system used to pay taxes online or via ATM by including a Billing code or Billing ID which the taxpayer will receive after reporting without the need to make a manual Deposit Letter (SSP, SSBP, SSPB) [15]. Meanwhile, the implementation of NIK as a NPWP is an innovation issued by the government which has many benefits both for the community, DJP and state revenues in general, as well as its potential for DJKN in the future [16]. The government together with the House of Representatives have officially ratified Law Number 7 of 2021 concerning Tax Harmonization, one of which is related to the integration of Population Identification Numbers (NIK) and Taxpayer Identification Numbers (NPWP) where the regulation explains that individuals who have fulfilled the requirements subjectively and objectively as a taxpayer you will be given a Taxpayer Identification Number which is the same as your Population Identification Number.

In Minister of Finance Regulation Number 112/PMK.03/2022, it is explained that starting on July 14 2022, the use of Population Identification Numbers as Taxpayer Identification Numbers will begin to be implemented in full on January 1 2024. The implementation of NIK as NPWP is realized with the aim of increasing growth and supporting economic recovery, optimizing state revenues, realizing a fair and legal taxation system, implementing administrative reform, expanding the tax base and increasing voluntary compliance with the aim of simplifying the tax administration process.

Based on several previous studies, quite mixed results were obtained in measuring the relationship between E-Filling, E-Form and E-Billing on personal taxpayer compliance, based on research from [17]; [16]; [18]; [19] and [20] show the results that the implementation of the E-filling system has no effect on the level of compliance. In contrast to research conducted by, [21]; [22];[23];[2];[24] which shows that the results of E-Filling have a positive and significant effect on personal taxpayer compliance. Efforts to achieve a high level of compliance require good electronic system management. Good system management can be realized by smoothly accessing the electronic system, the more a person's understanding regarding the system being implemented will influence the level of taxpayer compliance and vice versa.

Meanwhile, based on research conducted by [25] regarding E-Form, it is stated that based on the results of tests that have been carried out, it was found that the Perception of the Usefulness of the E-Form System (PK) does not have a significant effect on Taxpayer Compliance (KWP) in contrast to research conducted by [16] states that E-Forms have a positive and significant effect on Taxpayer Compliance. This is due to the perception that ease of use can increase taxpayer compliance. If the E-Form system can be run easily then users will prefer to use the system. So, it can be concluded that E-Form is a system that can make it easier for taxpayers when reporting and has an impact on personal taxpayer compliance.

Apart from E-Filling and E-Form, several researchers also obtained mixed results in measuring the relationship between E-Billing and personal taxpayer compliance, as obtained by research results from [23]; [19]; [18]; [26] and [24]. The results show that the implementation of the E-Billing system does not have a significant effect on the level of compliance. In contrast to research conducted by [26]; [27]; [28] and [2] state that the implementation of E-billing has a positive and significant influence on the use of taxpayer compliance. Taxpayer compliance will increase if the administration system is managed well. People's limitations in using e-billing will be an obstacle to the development of electronic systems which will later have an impact on the level of compliance.

In research related to the application of NIK as a NPWP carried out by [10] using a qualitative method carried out by interviews with the first functional expert tax instructor

of the Directorate General of Taxes while the quantitative method was carried out using an online survey. The research results show that the application of NIK to NPWP can fulfill the principles of simplicity and usefulness. So, it can be concluded that the application of NIK to NPWP is a strategic step to make things easier for the public in tax administration matters, as well as helping the government provide better public services through the creation of a solid database. Meanwhile, according to [29], by considering demographic, macro-economic indicators and tax data, it is concluded that the use of NIK as a NPWP will increase the number of individual taxpayers and can increase income tax revenues.

Therefore, this research tries to reveal the role of modernizing tax administration, which in fact is still not familiar to the Indonesian people, by bringing up a new moderating factor, namely tax volunteers, whether this is effective in increasing taxpayer compliance in Indonesia.

2. LITERATURE REVIEW

2.1 Technologi Acceptance Model (TAM)

The Technology Acceptance Model (TAM) is a model used to explain how technology users accept and use the technology in their work [30]. The Technological Acceptance Model was first introduced by Davis and is a form of development of the Theory of Reasoned Action (TRA) by Ajzen and Fishbein. The type of theory used in this model uses a behavioral approach. To determine the level of compliance of individual taxpayers in using tax modernization consisting of E-Filling, E-Form, E-Billing and the application of NIK as NPWP, in this case it can be analyzed using the Technology Acceptance Model (TAM).

2.2 Taxpayer Compliance

According to Law Number 28 of 2007 (UU KUP) taxpayers are individuals or entities who, according to statutory provisions, have obligations including paying, withholding and collecting certain taxes. Taxpayer compliance is a person's behavior in fulfilling tax obligations and exercising their tax rights [31]. According to [32] Taxpayer compliance that does not show an increase will have a negative effect on the government's efforts to improve the welfare of society. Indirectly, the level of taxpayer compliance plays an important role in the availability of income for spending and based on this statement it also shows that taxpayer compliance is very important for the State. The factors that cause the low tax ratio include low per capita income and level of compliance, most taxpayers reporting their business circulation and income is still not done transparently and the level of tax administration efficiency is not yet optimal [6].

2.3 Tax Modernization

Tax reform in Indonesia first occurred in 1983 regarding the tax collection system which was changed from Official Assessment to Self Assessment, where this system gives full trust to taxpayers in fulfilling their tax obligations [33]. After 1983, significant tax reform occurred in 1994 and 1997 through a comprehensive package of changes to the new law [4]. After 1997, changes continued to take place, both in tax legislation, the reorganization of the Directorate General of Taxes and the modernization of information technology. Tax

modernization is the development of a program system from the old system to a new, more advanced system in the field of tax administration carried out by the government in order to improve and maximize performance and tax revenues [34]. There are several objectives for implementing tax modernization, namely optimizing revenue, implementing a reliable administrative system, utilizing information technology, establishing a good image and trust from the public and this tax modernization is also expected to be able to increase the compliance of individual taxpayers in completing their obligations when registering. report, deposit and pay taxes [3].

2.4 *The Role of Tax Volunteers*

The Tax Volunteer Program was first held in 2017 by piloting business standardization which includes registration, training, selection and utilization of students as tax volunteers (Tax Volunteers, 2023). The reason for the formation of tax volunteers is because the number of DGT employees working in the field of counseling is very limited compared to the number of taxpayers who need assistance. With the presence of tax volunteers here, it is hoped that they will be able to help overcome these problems. Tax volunteers here play the role of providing assistance to taxpayers as explained in the Directorate General of Taxes Regulation Number PER-12/PJ/2021. For taxpayers who still do not understand the procedures for online reporting, tax volunteers will help provide guidance to taxpayers until completion. In Indonesia, this program involves the younger generation, namely

students at universities that have Tax Centers. This activity is a synergy carried out by the Directorate General of Taxes and universities in order to further increase awareness of Taxpayers through empowering Indonesia's young generation.

3. METHODS

This research is classified as quantitative research with a descriptive approach. Descriptive quantitative research itself is research that is used to measure social phenomena by collecting data, analyzing numerical data and explaining how these variables interact with each other [22]. The relationship used in this research is a clause relationship, according to [35] a clause relationship is a causal relationship, which consists of an independent variable and a dependent variable, where if X (the independent variable) is the predictor variable and Y (the dependent variable) is a causal variable, then Z is a moderator variable that influences the clause relationship of X and Y. The method used in this research is a survey method by collecting extensive information from a group of interested subjects using questionnaires as the main data source. The population in this research is individual taxpayers in Cirebon Regency.

The reason for choosing this sample is based on the awareness of individual taxpayers who are less compliant with their tax obligations and there are still many individual taxpayers in Cirebon district who do not understand the procedures for online reporting. According to [36] The sample is part of the total population studied in research and the results are considered to be a picture of the original population. The sample collection method determined was using Non-Probability Sampling with a sample size of 137 respondents, using an accidental sampling technique, namely determining the

sample size based on anyone who happened to meet the researcher and was deemed suitable as a data source.

4. RESULTS AND DISCUSSION

Outer Model Evaluation

The measurement model or Outer Model with reflective indicators is evaluated by convergent and discriminant validity of the indicators and composite reliability for the indicator block. The initial model of this research is the following tax administration modernization construct consisting of E-Filling 10 indicators, E-Form 10 indicators, E-Billing 10 indicators, NIK 10 indicators, Tax Volunteers 10 indicators. Meanwhile, Taxpayer Compliance as a consequence amounts to 10 indicators.

Cross Loading

Cross Loading is a construct correlation with measurement items that is greater than other construct measures, so it shows that the latent construct predicts the measures in their block better than other block measures (Fornell and Larcker, in Ghozali, 2011). The test results from Cross Loading can be seen in Table 2 below:

Table 2.
Cross Loading

	Ebilling	Efin	Eform	KWP	NIK	Relawan Pajak
EBILL1	0,955	0,213	0,197	0,870	0,246	0,174
EBILL2	0,875	0,205	0,175	0,660	0,308	0,178
EBILL3	0,800	0,180	0,126	0,560	0,184	0,062
EBILL5	0,943	0,185	0,166	0,867	0,230	0,167
EFIN2	0,151	0,836	0,006	0,151	0,132	0,080
EFIN3	0,202	0,896	-0,014	0,161	0,162	0,013
EFIN4	0,225	0,894	0,042	0,119	0,125	0,035
EFORM1	0,201	0,065	0,861	0,160	0,189	0,502
EFORM2	0,241	0,072	0,901	0,235	0,176	0,563
EFORM3	0,062	-0,167	0,818	0,124	0,305	0,616
EFORM4	0,045	-0,052	0,798	0,069	0,280	0,489
EFORM5	0,130	0,023	0,886	0,134	0,338	0,568
KEP1	0,853	0,150	0,191	0,967	0,315	0,181
KEP2	0,801	0,153	0,152	0,965	0,278	0,166
KEP3	0,823	0,176	0,193	0,987	0,276	0,206
KEP4	0,815	0,174	0,206	0,982	0,275	0,223
NIK2	0,235	0,203	0,302	0,242	0,848	0,429
NIK3	0,162	0,030	0,316	0,202	0,819	0,452
NIK4	0,274	0,160	0,134	0,295	0,893	0,300
RELA1	0,137	-0,075	0,639	0,175	0,258	0,837
RELA2	0,138	0,157	0,461	0,180	0,428	0,821
RELA3	0,142	0,034	0,472	0,128	0,442	0,825

Source: Data Analysis Using PLS Cross Loading (2023)

Convergent Validity

An individual reflective measure is said to be high if it correlates more than 0.70 with the construct to be measured. However, for research in the initial stages of developing

a measurement scale, a loading value of 0.50 to 0.60 is considered sufficient [37].

Figure 1. Convergent Validity
Source: Data Analysis Using PLS Convergent Validity

Based on the measurement model
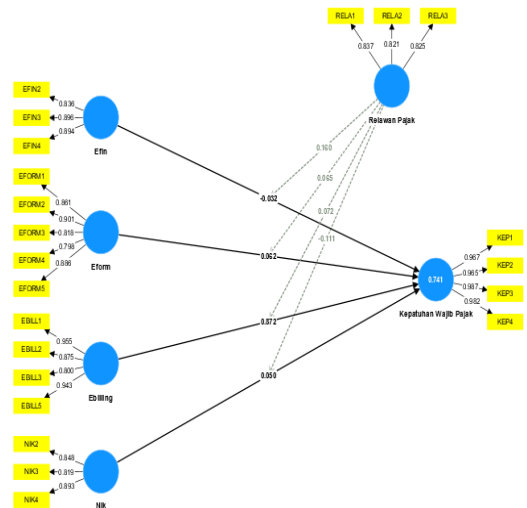
above, all indicators are analysis of research variables with a loading factor greater than 0.50 so that they are declared significant or meet the requirements for convergent validity.

Average Variance Extracted (AVE) dan Corelation Laten

Another method for assessing discriminant validity is comparing the square root of average variance extracted (AVE) value for each construct with the correlation between the construct and other constructs in the model. If the square root value of the AVE for each construct is greater than the correlation value between the construct and other constructs in the model, then it is said to have a good discriminant validity value [38]. The AVE test results can be seen in Table 1 below:

Table 3.
AVE Testing and AVE Root

Konstruk	AVE
E-Billing	0,802
E-Filling	0,767
E-Form	0,729
Kepatuhan Wajib Pajak	0,951

NIK sebagai NPWP	0,729
Relawan Pajak	0,685

Source: Data Analysis with AVE PLS (2023)

Looking at the AVE values in the table above, all the variables have values > 0.50, so it can be said that each indicator that has been measured can reflect its respective variable validly.

Cronbach's Alpha dan Composite Reliability

The next examination of convergent validity is construct reliability by looking at the Output Composite Reliability or Cronbach's Alpha. The criterion for being reliable is a composite reliability or Cronbach's Alpha value of more than 0.70 [39].

Table 4.
Croanch's Alpha and Composite Reliability

Variabel	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)
E-Billing	0,918	0,950	0,942
E-Filling	0,848	0,860	0,908
E-Form	0,911	0,998	0,931
Kepatuhan Wajib Pajak	0,983	0,983	0,987
NIK sebagai NPWP	0,816	0,845	0,890
Relawan Pajak	0,773	0,784	0,867

Source: Data analysis with PLS AVE Cronbach's Alpha & Composite Reliability (2023)

Evaluation of Inner Model and Outer Loading

The inner model is a test by evaluating the latent constructs that have been hypothesized in the research. Bootstrapping is a resampling statistical procedure or technique. Resampling means that respondents are drawn randomly with replacement, from the original sample many times until observations are obtained [40].
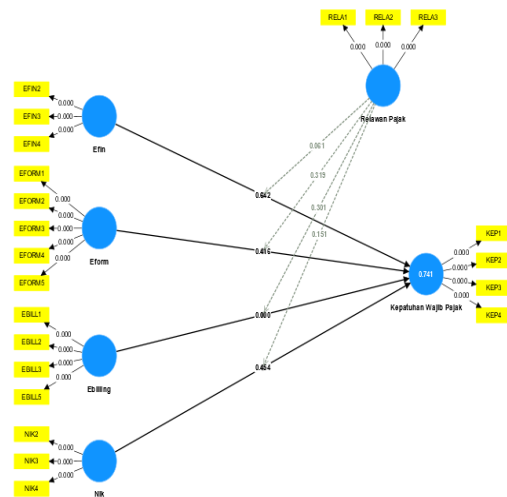

Figure 2. Inner Model Evaluation
Source: Data Analysis Using PLS Boostraping (2023)

Based on the results above, it can also be seen that all paths have met the significance level at 90% CI > (0.1411). This is a requirement for evaluation with loading factors, which is carried out to assess the significance of latent constructs with their constructs.

Table 5.
Boostraping

	Original Sample (O)	Sample Mean (M)	StandardError (STERR)	T Statistics (|O/STERR|)
E-Billing -> Kepatuhan Wajib Pajak	0,937	0,937	0,020	46,768
E-Filling -> Kepatuhan Wajib Pajak	-0,081	-0,074	0,048	1,701
E-Form -> Kepatuhan Wajib Pajak	0,017	0,015	0,043	0,400
NIK sebagai NPWP -> Kepatuhan Wajib Pajak	0,059	0,057	0,038	1,542
Relawan Pajak -> Kepatuhan Wajib Pajak	0,035	0,028	0,044	0,779

Source: Data analysis with PLS Path Coefficient Bootstrapping (2023)

Based on the initial model, it can be said that the relationship between latent variables and others if it shows a number above 1,656 with an estimated parameter of 90% is declared valid. Next, we can see how strong the exogenous variables and dependent endogenous variables are in this initial model by looking at the size of the R

Square value for each endogenous variable in table 5 below:

Table 6.

f Square

	f-square
Ebilling -> Kepatuhan Wajib Pajak	2,336
Efin -> Kepatuhan Wajib Pajak	0,003
Eform -> Kepatuhan Wajib Pajak	0,007
NIK -> Kepatuhan Wajib Pajak	0,007
Relawan Pajak -> Kepatuhan Wajib Pajak	0,001
Relawan Pajak x Nik -> Kepatuhan Wajib Pajak	0,037
Relawan Pajak x Ebilling -> Kepatuhan Wajib Pajak	0,014
Relawan Pajak x Eform -> Kepatuhan Wajib Pajak	0,014
Relawan Pajak x Efin -> Kepatuhan Wajib Pajak	0,047

Source: Data analysis with PLS f-Square (2023)

Table 7.

R Square

	R-square	R-square adjusted
Kepatuhan Wajib Pajak	0,741	0,717

Source: Data analysis with PLS R-Square (2023)

Table 7 above explains the contribution of the variables that influence the variables in the R-Square table. The R-Square value of the Taxpayer Compliance variable is 0.741 or 74.1%. This means that 25.9% is influenced by other factors outside this research. Before testing the research hypothesis, one of the tests that also needs to be carried out is Predictive Relevance (Q Square Value) which functions to assess the amount of diversity or variation in research data regarding the phenomenon being studied and also the estimated parameters. A model is considered to have relevant predictive value if the Q2 value is greater than 0 (zero). The Q2 quantity has a value in the range 0 < 0.717 < 1, so it is in the high category in terms of predictive value.

Research Hypothesis Testing

To determine the consistency of the proposed model in a population, look at the value of the relationship between one variable and another variable or the value of the path coefficient (rho) by looking at the magnitude of the O value (original sample) and the statistical T value as a statement of the value of the level of significance of the relationship between one variable. with other variables (the significance level is taken at the 10% error level or at T above 1.96).

Table 8.

Hypothesis test

	Original sample (O)	T statistics (|O/STDEV|)	P Values	Signifikansi
Ebilling -> Kepatuhan Wajib Pajak	0,872	16,659	0,000	Pengaruh Signifikan dan Positif
Efin -> Kepatuhan Wajib Pajak	-0,032	0,466	0,642	Tidak Ada Pengaruh dan Negatif
Eform -> Kepatuhan Wajib Pajak	0,062	0,814	0,416	Tidak Ada Pengaruh
Nik -> Kepatuhan Wajib Pajak	0,050	0,749	0,454	Tidak Ada Pengaruh
Relawan Pajak -> Kepatuhan Wajib Pajak	-0,031	0,328	0,743	Tidak Ada Pengaruh dan Negatif
Relawan Pajak x Ebilling -> Kepatuhan Wajib Pajak	0,072	1,033	0,301	Tidak Ada Pengaruh
Relawan Pajak x Efin -> Kepatuhan Wajib Pajak	0,160	1,876	0,061	Pengaruh Signifikan dan Positif
Relawan Pajak x Eform -> Kepatuhan Wajib Pajak	0,065	0,996	0,319	Tidak Ada Pengaruh
Relawan Pajak x Nik -> Kepatuhan Wajib Pajak	-0,111	1,435	0,151	Tidak Ada Pengaruh dan Negatif

Source: Data analysis with PLS Path Coefficient Bootstrapping (2023)

E-Billing Affects Taxpayer Compliance

Testing the direct influence of E-Billing on Taxpayer Compliance resulted in a T statistics (|O/STDEV|) of 16.659 > 1.656 and a P Value of 0.00 < 0.10. The calculation results show that E-Billing has a significant and positive influence on increasing Taxpayer Compliance, so H1 is accepted.

E-Fin has no effect on taxpayer compliance

Testing the direct influence of E-Fin on Taxpayer Compliance resulted in a T statistics assessment (|O/STDEV|) of 0.446 > 1.656 and Original Sample -0.032. The calculation results show that E-Fin does not have a significant and negative influence on increasing Taxpayer Compliance, so H2 is rejected.

E-Forms Have No Effect on Taxpayer Compliance

Testing the direct influence of E-Form on Taxpayer Compliance resulted in a T statistics (|O/STDEV|) of 0.814 > 1.656. The calculation results show that E-Form has no influence on increasing Taxpayer Compliance, so H3 is rejected.

NIK has no effect on taxpayer compliance

Testing the direct influence of NIK on Taxpayer Compliance resulted in a T statistics (|O/STDEV|) of 0.749 > 1.656. The calculation results show that NIK has no influence on increasing Taxpayer Compliance, so H4 is rejected.

Tax Volunteers Have No Influence on Taxpayer Compliance

Testing the direct influence of Tax Volunteers on Taxpayer Compliance resulted in a T statistics (|O/STDEV|) of 0.328 > 1.656 and Original Sample -0.031. The calculation results show that Tax Volunteers have no influence and have a negative value on increasing Taxpayer Compliance, so H5 is rejected.

Tax Volunteers Do Not Moderate E-Billing to Increase Taxpayer Compliance

The E-Billing moderation test on Taxpayer Compliance moderated by Tax Volunteers resulted in a T statistics (|O/STDEV|) assessment of 1.033 > 1.656 and a P Value of 0.061 < 0.10. The calculation results show that Tax Volunteers are unable to moderate E-Billing to have an effect on increasing Taxpayer Compliance, so H6 is rejected.

Tax Volunteers Moderate E-Fin to Increase Taxpayer Compliance

The E-Fin moderation test on Taxpayer Compliance moderated by Tax Volunteers resulted in a T statistics (|O/STDEV|) assessment of 1.876 > 1.656. The calculation results show that Tax Volunteers are able to moderate E-Fin to influence increasing Taxpayer Compliance, so that H7 is accepted.

Tax Volunteers Do Not Moderate E-Forms to Increase Taxpayer Compliance

The E-Form moderation test on Taxpayer Compliance moderated by Tax Volunteers resulted in a T statistics (|O/STDEV|) assessment of 0.996 < 1.656. The calculation results show that Tax Volunteers are unable to moderate the E-Form to have an effect on increasing Taxpayer Compliance, so H6 is rejected.

Tax Volunteers Do Not Moderate NIK to Increase Taxpayer Compliance

The NIK moderation test on Taxpayer Compliance moderated by Tax Volunteers resulted in a T statistics (|O/STDEV|) assessment of 1.435 < 1.656. The calculation results show that Tax Volunteers are unable to moderate NIK to have an effect on increasing Taxpayer Compliance, so H9 is rejected.

5. CONCLUSION

The data results in this research state that the application of NIK as a NPWP can increase individual taxpayer compliance. When the NIK data that has been collected by the Ministry of Home Affairs and the Ministry of Finance will automatically become a NPWP, this will make it easier for taxpayers to complete their obligations. In contrast to the results of the variables implementing E-Filling, E-Form and E-Billing, these variables are still unable to help taxpayers in reporting their Annual Tax Returns because in their implementation not all taxpayers have adequate skills and understanding to use the system. The moderating variable in this research states that the role of tax volunteers can strengthen the relationship between the application of NIK as NPWP, E-Form and E-billing to individual taxpayer compliance. In this case, the education delivered by tax volunteers is well received by taxpayers, but the role of volunteers Tax here is still not able to strengthen the relationship between the implementation of E-Filling and individual taxpayer compliance, in this case the role of tax volunteers is still considered not optimal due to limited energy and time.

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