Tax Compliance Analysis: The Effect of Knowledge, Administration, and Law as Mediated by Awareness

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Abstract - **Taxes are a vital instrument for the government to finance governance and development. Therefore, taxpayer compliance is crucial for optimizing state revenue. Considering that the level of compliance in Indonesia still needs improvement, this study aims to uncover and measure the impact of various factors on individuals' willingness to pay taxes for their dependents. This study uses taxpayer awareness as a mediating variable and tax center activity as a moderating variable. The study sample consisted of 285 respondents selected through purposive sampling, with the criteria being individual taxpayers who have used tax center services and are registered with the Tax Service Office (KPP) in the Greater Jakarta area. This research model involves three exogenous variables (tax knowledge, ease of administration, and law enforcement), one mediating variable (taxpayer awareness), one moderating variable (tax center activity), and one endogenous variable (individual taxpayer compliance). Primary data were collected using a structured questionnaire and analyzed using descriptive statistics and structural equation modeling (SEM-PLS). The results indicate that this research contributes to providing a specific understanding of the role of Tax Centers at universities in the tax compliance ecosystem in Indonesia. Tax knowledge, ease of administration, and law enforcement have a positive influence on taxpayer awareness and compliance. Taxpayer awareness has been shown to mediate the relationship between these three factors and compliance. Moderation by tax center activity is limited to the relationship between tax knowledge and awareness. A similar interaction was not found when testing the effect of ease of administration and law enforcement on tax awareness.**

Keywords: **Ease of Tax Administration, Tax Knowledge, Taxpayer Compliance, Tax Center Activities, Individual Taxpayers**

I. INTRODUCTION

The government is obligated to improve the welfare of its people through strategic programs, including infrastructure development to encourage equitable economic growth, educational programs to increase the capacity, productivity, and competence of Indonesians globally, and affordable healthcare services for all Indonesians (Salakhova, et al., 2025; Aqila & Furqon, 2021). The consequence of these government programs is an increasing need for funds to finance the State Budget (APBN) each year. As with governments in other countries, taxes are a reliable source of funds for routine APBN financing. The tax sector remains the country's mainstay as a source of foreign exchange, ranking first in efforts to increase state fees to finance all general government expenditures. (Aqila & Furqon, 2021).

The realization that year exceeded Indonesia's 2024 State Budget target of IDR 1,932.4 trillion. According to the Ministry of Finance, the state received IDR 193.4 trillion in taxes in 2024 and grew 3.5 percent compared to the realization in 2023 of Rp 1,869.2 trillion. This tax revenue performance was supported by three tax groups that grew positively, namely Non-oil and gas Income Tax (IT) reaching Rp 997.6 trillion or 100.5 percent of the target, with a growth of 0.5 percent compared to the previous year, Value Added Tax (VAT) and Sales Tax on Luxury Goods (STnLG) reaching Rp 828.5 trillion or 100.5 percent of the target, with a growth of 8.6 percent and Land and Building Tax (PBB) and other taxes reaching around Rp 41.2 trillion. (Direktorat Jenderal Pajak Republik Indonesia, 2024).

The self-assessment system allows taxpayers to determine their own tax obligations each year by always complying with the latest tax provisions. (Faisol, 2022). The Indonesian government implemented this system in an effort to meet tax revenue targets. Several developed and developing countries in Asia have provided successful examples of tax collection using this system, which also illustrates the democratic role of society in supporting state revenues. However, the success of this system requires ideal conditions for effective tax collection: a society and taxpayers who understand taxation, particularly tax obligations. A taxpayer is required to have two main competencies: the ability to calculate their tax obligations accurately and a good understanding of administrative procedures. (Firdaus et al., 2023; De La Feria, 2020). Furthermore, taxpayers are responsible for reporting the fulfillment of their tax obligations annually by completing and submitting the Annual Tax Return (ATR) (Firdaus et al., 2023).

The backbone of the state budget (APBN), tax revenue is crucial for supporting economic and domestic development. Compliant taxpayers will have a strong impact on ensuring state

funding (Shah & Vasudevan, 2025; Marandu et al., 2015). In line with this, the OECD, or Organization for Economic Co-operation and Development, also considers this crucial under any circumstances, especially in countries with significant debt. Optimizing tax compliance for all citizens is essential. (Ritsatos, 2014).

Tax collection cannot be carried out without a strong formal basis. The 1945 Constitution of Indonesia stipulates that taxes are collected based on certain provisions in accordance with these fundamental principles, as stated in Article 23, paragraph 2: fairness, legal guarantees, efficiency, simplicity, and non-disruption of economic stability (Filfilan & Alattas., 2025). More technically, Law No. 16 of 2009 on Tax is defined as a mandatory contribution paid by individuals or entities, where the collected funds are used entirely for the welfare of the people without any direct compensation. Based on this legal framework, Taxes are useful for various aspects of running a country's life, namely (a) revenue function, (b) regulatory function, (c) democratic function, and (d) redistribution function. Environmentally

The low tax ratio indicates that Indonesians are still evading their tax obligations. This presents a challenge, particularly in the self-assessment tax collection system. In place since the 1984 reforms, it essentially empowers taxpayers to manage their taxes independently, from calculating to reporting. The

success of this model, as emphasized by (Harnovinsah et al., 2023) It depends heavily on the good faith and honesty regarding the postponement of its fiscal obligations.

Taxpayer compliance is a fundamental element that directly influences the optimization of a country's tax revenue. Furthermore, awareness of tax obligations is also a significant factor. The transition from a formal assessment system to an independent assessment system has the noble goal of enabling taxpayers to consciously and honestly assess the amount and magnitude of their obligations. Essentially, tax compliance refers to an individual's willingness to pay taxes in the correct amount and on time. (Hayat & Kristanto, 2018).

Compliance with norms means complying with the taxes that should be paid. A taxpayer is considered to have complied with tax regulations when they have fulfilled their tax burden responsibilities and exercised their rights in accordance with relevant regulations. (Oktaviani et al., 2022). Acquisitions from the public that are included in state revenue sources are called taxes. Therefore, the state has the authority to collect taxes from its citizens, as this serves as a means of improving their welfare. Therefore, the amount of state revenue from taxes will be largely determined by the level of taxpayer compliance. The following presents data regarding Taxpayer Compliance Issues in Indonesia from 2018 to 2023 (first semester) (Keuangan, 2024).

TABLE I COMPLIANCE RATIO FOR SUBMISSION OF ANNUAL INCOME TAX RETURNS FOR 2019 – 2023

Description	2023	2022	2021	2020	2019
Registered Taxpayers Obliged to Submit ART	19.18 2.071	19.07 5.197	19.00 2.585	19.00 6.794	18.33 4.683
a. Corporate taxpayer	1.665 .826	1.567 .298	1.652 .251	1.482 .500	1.472 .217
b. Individual employee taxpayer	13.92 5.788	13.84 2.704	13.27 9.644	14.17 2.999	13.81 9.918
c. Non-employee individual taxpayer	3.590 .457	3.665 .195	4.070 .690	3.351 .295	3.042 .548
Annual Income Tax Return	16.68 2.564	16.55 6.759	15.97 6.387	14.75 5.255	13.39 4.502
a. Corporate taxpayer	1.162 .453	1.052 .482	1.012 .302	891.8 77	963.8 14
b. Individual employee taxpayer	13.09 9.917	12.97 1.323	13.11 0.613	12.10 5.833	10.12 0.426
c. Non-employee individual taxpayer	2.420 .194	2.532 .954	1.853 .472	1.757 .545	2.310 .262
Taxpayer Compliance Ratio	86,97 %	86,80 %	84,07 %	77,63 %	73,06 %
a. Corporate taxpayer	69,78 %	67,15 %	61,27 %	60,16 %	65,47 %
b. Individual employee taxpayer	94,07 %	93,71 %	98,73 %	85,41 %	73,23 %
c. Non-employee individual taxpayer	67,41 %	69,11 %	45,53 %	52,44 %	75,93 %

source: directorate general of taxes, 2024.

TABLE I The taxpayer compliance ratio from 2019 to 2023 demonstrates a steady upward trajectory. In 2019, the compliance rate stood at 73.06%, rising to 77.63% in 2020, 84.07% in 2021, and 86.80% in 2022. This positive trend

continued into 2023, when compliance reached 86.97%. Such progress reflects a significant improvement in taxpayer awareness and compliance behavior over the past five years, highlighting the effectiveness of measures aimed at strengthening tax administration and encouraging voluntary compliance.

Furthermore, the number of registered taxpayers submitting ATR has increased from 18.33 million in 2019 to 19.18 million in 2023, underscoring the consistent expansion of the tax base. Similarly, the number of ATRs filed each year is also increasing, growing from 13.39 million in 2019 to 16.68 million in 2023. A closer look at the 2023 data reveals that the taxpayer population consisted of 1.66 million corporate taxpayers, 13.93 million individual employee taxpayers, and 3.59 million non-employee individual taxpayers. Among these, 1.16 million corporate taxpayers, 13.09 million employee taxpayers, and 2.42 million non-employee individual taxpayers successfully filed their annual tax returns (Ebrahimi & Huy, 2018). In terms of compliance ratios, individual employee taxpayers recorded the highest compliance rate at 94.07%, followed by corporate taxpayers at 69.78%, and non-employee individuals at 67.41%. These figures suggest that while overall compliance is relatively high, notable disparities remain across taxpayer categories, warranting further attention in tax policy and administration (Huang, 2024).

The table shows that the majority of taxpayers are individuals; there is a fluctuation in ATR reporting, where the ATR reporting ratio, as shown in TABLE I, is compelling enough to make individual taxpayers the subject of the results of this work. The table also shows that there are varying levels of

individual tax compliance, with an increasing trend over the past six years. This is a positive sign for state revenue, as it serves as a strategic foundation for achieving fiscal consolidation targets.

At the OECD meeting, discussions on Indonesia's tax revenues drew attention from member countries, where it was assessed that its revenue levels remained low, ranking 22nd, or the third lowest after Laos and Bhutan. From 2020 to 2021, the increase was only 0.8%, while from 2007 to 2021, it actually decreased by 1.4%, or to 10.9% from 12.2%. The highest tax-to-GDP ratio was 13.0% in 2008, and the lowest was 10.1% in 2020 (OECD, 2021).

TABLE II TAX RATIO PERCENTAGE FOR 2019-2023

No	Period	Ratio (%)
1	2019	9.76
2	2020	8.33
3	2021	9.12
4	2022	10.39
5	2023	10.31

source: directorate general of taxes, 2024.

TABLE II shows the tax ratio percentage over the past five years and is one indicator used to assess taxpayer compliance, where the highest tax ratio occurred in 2023, reaching 10.39%.

As an institution dedicated to tax matters, the Directorate General of Taxes (DGT) has implemented various approaches to increase tax revenue and improve public compliance. The DGT and similar institutions in other countries have sought to improve three common aspects: law enforcement through audits by tax inspectors, tax services that provide administrative assistance to taxpayers, and tax education that provides information and skills guidance to taxpayers in fulfilling their obligations correctly.

Tax education is recognized as part of a strategy to improve long-term compliance. Research in other countries shows that tax education can begin while taxpayers are still students in formal school. Therefore, tax education targets not only taxpayers already registered in the tax system but also future and potential taxpayers (Circular Letter SE-05/PJ/2013 Concerning Procedures for Implementing Counseling Activities, 2013). Thus, it is hoped that after working and earning an income, people can pay their obligations in the form of taxes.

The DGT has strived to ensure public understanding of their tax obligations by implementing various initiatives, such as implementing a self-assessment system for tax obligations, which has been socialized to the public to foster understanding and knowledge of tax procedures and obligations.

Achieving positive tax changes requires collective support and commitment from all levels of society. Undeniably, universities play a crucial role in tax matters as they assist the DGT in improving tax compliance. This is evident in the numerous tax service centers under universities that conduct training, outreach, and research. Based on Circular Letter of the Director

General of Taxes Number SE-28/PJ/2014, the Directorate General of Taxes and universities can collaborate in establishing tax centers. As of February 13, 2023, 439 university tax centers were partnering and collaborating with the DGT throughout Indonesia. Many issues in optimizing tax center activities in Indonesia remain unresolved. This has led researchers to analyze tax center issues from the perspective of taxpayer behavior. The low number and activity of university tax centers is a classic problem that is interesting to explore.

Many previous researchers have researched taxpayer compliance, examining various influencing factors, including tax center activity, tax knowledge, ease of tax administration, and law enforcement. Various studies related to this research have been conducted. The study by (Faisol, 2022) It was a qualitative study aimed at determining the role of tax centers in individual taxpayer compliance during the implementation of tax harmonization regulations. This study also presents evidence that tax center also influences compliance. Regarding ease of tax administration, research by (Natalia, 2025; Firdaus et al., 2023; Nadifah & Mujiyati, 2023) and (Hayat & Kristanto, 2018) showed that ease of tax administration significantly influenced taxpayer compliance (Rahimi et al., 2018). Meanwhile, tax knowledge is also a dominant factor tested in many studies. Results from (Rahmadhani, 2023; Salimudin, 2022; Manurung & Ardillah, 2024), and (Matshona et al., 2024) shows a high level of influence of knowledge on whether or not people comply with paying taxes (Shome, 2021) showed that law enforcement has a positive influence on taxpayer compliance. Several studies have also been conducted, such as (Susanto & Fiorita, 2023), whose research showed that taxpayer awareness has a significant influence on individual taxpayer compliance.

Although numerous previous studies have attempted to identify factors influencing tax compliance, there remains a gap in understanding the deeper mechanisms. Therefore, this study aims to comprehensively analyze how tax knowledge, ease of administration, and law enforcement influence individual taxpayer compliance by examining the mediating role of taxpayer awareness.

Furthermore, the primary contribution of this study is expected to provide empirical evidence regarding the specific role of tax center activities as a moderating variable on individual taxpayer compliance in Indonesia. Specifically, this study will test 13 hypotheses formulated from various previous research findings related to the influence of tax knowledge, ease of administration, and law enforcement on individual taxpayer compliance, with taxpayer awareness as the mediator. These findings are expected to offer a more nuanced understanding of where and how tax centers can have the most strategic impact on the tax compliance ecosystem in Indonesia.

II. LITERATURE REVIEW

A. Taxpayer Compliance

Hutabarat, 2023 this means that a person is considered compliant if he/she pay taxes in accordance with applicable

legal norms. The fulfillment of tax revenues by the state in accordance with applicable regulations is a concrete definition of a compliant taxpayer. This demonstrates that the taxpayer is willing to fulfill their obligations as they should. According to (Mardiasmo, 2016), this compliance is manifested in a climate of awareness where taxpayers actively understand regulations, complete tax documents correctly, calculate their taxes accurately, and pay on time. In this context, the DGT defines "taxpayer" as any individual or entity bound by tax rights and obligations under applicable regulations.

B. Tax Center

A Tax Center is an institution's role in disseminating information and knowledge, as well as conducting training, to raise public awareness of tax obligations, as stated in the Circular Letter of the Director General of Taxes (SE-28/PJ/2014). As an institution within the university, this center independently serves the campus environment and the community, but also often partners with Regional Offices (Kanwil/RO) or Tax Service Offices (TSO) in its implementation. The primary objective of tax centers is to serve as the core of all public tax services, such as those provided by the DGT, and others. These services are expected to increase state tax revenue (Purnomolastu, 2023).

C. Tax Knowledge

Safelia & Hernando, 2023 stating that understanding of practical aspects such as procedures for reporting ATR, payment mechanisms, and, most importantly, knowledge of the General Provisions of Taxation (GPT). Meanwhile, (Mulya et al., 2023) It can be described as a method that can change a person's knowledge, gradually leading to more mature attitudes and behaviors, both through training and other learning media for acquiring knowledge. (Atito & Masripah 2024) states that tax knowledge is everything known and understood regarding tax law, both material and formal tax law. Other researchers argue differently, narrowing the definition further, focusing solely on technical knowledge about taxes, their types, concepts, objects, subjects, and how to calculate them. (Intan et al., 2025).

D. Ease of Tax Administration

According to (Sihite et al., 2022), the provision of tax services wherever they are located is the narrow definition of tax administration, while the broader definition encompasses systems, locations, and even functions. Functionally, tax administration involves various processes, from planning to controlling. The tangible result of these functions is the creation of convenience for taxpayers, reflected in the ease of paying taxes, checking arrears, undergoing audits, and filing tax returns. Essentially, all of these conveniences are the result of the way the tax authorities carry out their duties, which accelerates the tax process.

E. Law enforcement

Laws are enforced as an effort to activate norms and be beneficial as guidelines for behavior in society. Law enforcement also has a reciprocal relationship with society. (Ahmad & Dasuki, 2023) states that the principle and purpose of law enforcement is the activity of adjusting the value relationships contained in strong and embodied rules accompanied by actions as a series of final process value presentations, to realize, maintain, and preserve peace in social life. Law enforcement in the tax sector, in a broad sense, also includes outreach. Socialization of the importance of taxes is also within the scope of law enforcement in the tax sector. Counseling and tax education for the community, which are inseparable from tax law enforcement (Santoso, 2022). Feria (2020) states that law enforcement is actually the enforcement of ideas and concepts related to justice, truth, social benefits, and so on, to be realized in reality. Law enforcement is a concept of legal norms to create a more just peace.

F. Taxpayer Awareness

Taxpayer awareness is a deep understanding of individual or corporate taxpayers, manifested in their intentions, thoughts, attitudes, and voluntary personal actions in efforts to fulfill the state's rights to taxes framework of legally permitted standards. (Hooks et al., 2022). The success of various initiatives undertaken by tax authorities to raise awareness depends heavily on internal factors within taxpayers, namely, their own self-determination. Compliance can also be driven by a high level of individual awareness of these obligations. This awareness refers to an internalized knowing of the reasons why you must pay taxes to the state. High taxpayer awareness will have an impact on tax compliance. (Abdel et al., 2022; Sokolovska & Zatonatska, 2022)

From the previous theoretical description, the research model is presented below.
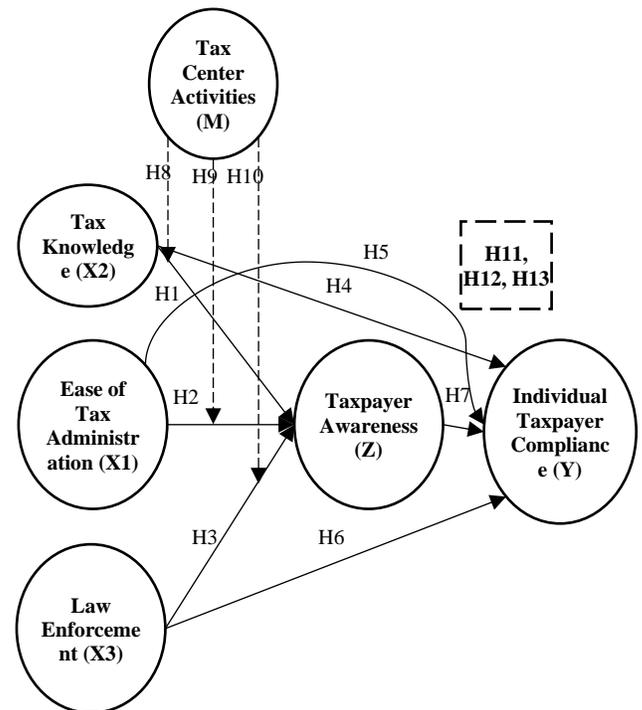

Fig. 1 Framework of thought

Fig. 1 shows the hypotheses proposed in the research, including:

H1:   Knowledge of taxes influences the level of awareness of paying taxes.

H2:   The influence of administration on tax compliance in the tax payment process.

H3:   There is an influence of law enforcement on taxpayer awareness.

H4:   There is an influence of tax knowledge on individual taxpayer compliance.

H5:   There is an influence of ease of tax administration on individual taxpayer compliance.

H6:   There is an influence of law enforcement on individual taxpayer compliance.

H7:   There is an influence of taxpayer awareness on individual taxpayer compliance.

H8:   Tax center activity moderates the influence of tax knowledge on individual taxpayer compliance.

H9:   Tax centers contribute to determining the strength of the effect of ease of administration on individual taxpayer compliance.

H10:   Tax center activity can strengthen or weaken the impact of law enforcement in encouraging individual taxpayer compliance.

H11:   A person's tax knowledge will encourage compliance by first increasing their awareness as a taxpayer.

H12:   Ease of administration can increase compliance because it makes taxpayers more aware of their obligations.

H13:   Law enforcement influences compliance because awareness arises as an intermediary for law enforcement itself.

III. RESEARCH METHODS

This study relies on primary data obtained directly from respondents through a survey using a questionnaire. Data collection and analysis were conducted quantitatively through descriptive research methods. The focus of this research is the model of determinants of individual taxpayer compliance (WPOP), with the research unit being individual taxpayers who receive Tax Center services. The unit of analysis is WPOP who have taxable income (PKP) with a minimum tax rate layer of level 2 income tax rates. The study was conducted at 439 Tax Centers spread across Indonesia. The population in this study was students/academics/taxpayers who have interacted with and received services from the tax centers of universities in Indonesia. The sample was 285 respondents. To conduct or analyze the data and test the hypotheses, this study adopted a Structural Equation Model (SEM) approach with the help of SmartPLS 3.2.9. This approach was applied to the sample selected using a purposive sampling technique.

IV. RESULTS AND DISCUSSION

Results

A. Research Instrument Calibration

The data analysis requirements model evaluation process with the PLS algorithm output. Specifically, factor loadings (outer loadings) were used to test convergent validity, while to ensure the reliability of the research model, an analysis of the composite reliability, Cronbach's alpha, and AVE values was conducted.

TABLE III RESULTS OF FACTOR LOADING VALUES OF RESEARCH VARIABLES

Variables	Indicator	*loading factor*	Condition	Conclusion
Tax Knowledge	KAAT1	0,760	> 0,7	Confirmed
	KAAT2	0,772	> 0,7	Confirmed
	KAAT3	0,733	> 0,7	Confirmed
	KAAT4	0,719	> 0,7	Confirmed
	KAAT5	0,732	> 0,7	Confirmed
	KAAT6	0,715	> 0,7	Confirmed
	KAAT7	0,725	> 0,7	Confirmed
	KAAT8	0,764	> 0,7	Confirmed
	KAAT9	0,757	> 0,7	Confirmed
	KAAT10	0,741	> 0,7	Confirmed
Ease of Tax Administration	KA1	0,758	> 0,7	Confirmed
	KA2	0,747	> 0,7	Confirmed
	KA3	0,731	> 0,7	Confirmed
	KA4	0,721	> 0,7	Confirmed
	KA5	0,760	> 0,7	Confirmed
	KA6	0,750	> 0,7	Confirmed
Law Enforcement	ETVY1	0,758	> 0,7	Confirmed
	ETVY2	0,789	> 0,7	Confirmed
	ETVY3	0,765	> 0,7	Confirmed
	ETVY4	0,764	> 0,7	Confirmed

Variables	Indicator	*loading factor*	Condition	Conclusion
	ETVY5	0,724	> 0,7	Confirmed
	ETVY6	0,730	> 0,7	Confirmed
	ETVY7	0,714	> 0,7	Confirmed
	ETVY8	0,738	> 0,7	Confirmed
	ETVY9	0,732	> 0,7	Confirmed
	ETVY10	0,734	> 0,7	Confirmed
Taxpayer Awareness	EVTT1	0,783	> 0,7	Confirmed
	EVTT2	0,752	> 0,7	Confirmed
	EVTT3	0,740	> 0,7	Confirmed
	EVTT4	0,714	> 0,7	Confirmed
	EVTT5	0,732	> 0,7	Confirmed
	EVTT6	0,743	> 0,7	Confirmed
	EVTT7	0,757	> 0,7	Confirmed
	EVTT8	0,733	> 0,7	Confirmed
Tax Center Activities	AT1	0,701	> 0,7	Confirmed
	AT2	0,713	> 0,7	Confirmed
	AT3	0,711	> 0,7	Confirmed
	AT4	0,729	> 0,7	Confirmed
	AT5	0,736	> 0,7	Confirmed
	AT6	0,751	> 0,7	Confirmed
	AT7	0,744	> 0,7	Confirmed
Mandatory Compliance of Individuals	YVTE1	0,763	> 0,7	Confirmed
	YVTE2	0,745	> 0,7	Confirmed
	YVTE3	0,873	> 0,7	Confirmed
	YVTE4	0,850	> 0,7	Confirmed
	YVTE5	0,850	> 0,7	Confirmed
	YVTE6	0,784	> 0,7	Confirmed
	YVTE7	0,859	> 0,7	Confirmed
	YVTE8	0,830	> 0,7	Confirmed
	YVTE9	0,852	> 0,7	Confirmed
	YVTE10	0,724	> 0,7	Confirmed

source: data processing results with smartpls 3.2.9 (2025)

TABLE III shows that all variables used in this study are valid, meaning they all meet the validity value, as evidenced by each variable's indicator being above 0.7, thus confirming the validity of each variable as having been convergently validated.

TABLE IV AVE (AVERAGE VARIANCE EXTRACTION) RESULTS OF THE RESEARCH MODEL

Variables	AVE Value
Tax Knowledge	0,551
Ease of Tax Administration	0,554
Law Enforcement	0,555
Taxpayer Awareness	0,554
Tax Center Activities	0,528
Individual Taxpayer Compliance	0,663

source: data processing results with smartpls 3.2.9 (2025)

TABLE IV shows that the AVE of all items meets the threshold values for discriminant and convergent validity, thus indicating that all test items constitute a valid model for further testing.

TABLE V COMPOSITE RELIABILITY RESULTS OF THE RESEARCH MODEL

Variables	*Composite Reliability*	Condition	Information
Tax Knowledge	0,924	> 0.7	Mainstay
Ease of Tax Administration	0,882	> 0.7	Mainstay
Law Enforcement	0,926	> 0.7	Mainstay
Taxpayer Awareness	0,909	> 0.7	Mainstay
Tax Center Activities	0,887	> 0.7	Mainstay
Individual Taxpayer Compliance	0,952	> 0.7	Mainstay

source: data processing results with smartpls 3.2.9 (2025)

TABLE V presents the composite reliability results. If the composite reliability values exceed the threshold value required for a test variable to be considered reliable, which must be greater than 0.7, then all test variables in this data have passed the test and are proven reliable.

TABLE VI CRONBACH'S ALPHA RESULTS OF THE RESEARCH MODEL

Variables	Cronbach Alpha	Condition	Information
Tax Knowledge	0,909	> 0.6	**M**ainstay
Ease of Tax Administration	0,839	> 0.6	**M**ainstay
Law Enforcement	0,911	> 0.6	**M**ainstay
Taxpayer Awareness	0,885	> 0.6	**M**ainstay
Aktivitas Tax Center	0,852	> 0.6	**M**ainstay
Individual Taxpayer Compliance	0,943	> 0.6	**M**ainstay

source: data processing results with smartpls 3.2.9 (2025)

TABLE VI demonstrates that the Cronbach's alpha value exceeds 0.6, as does the reliability. Therefore, based on the testing evidence, this research data can be considered reliable and trustworthy.

B. Structural Model Testing Coefficient of Determination/R Square (R²) Test

The next test was carried out on the value of R² where the value was close to 1, proving that the data was strong in explaining the model, which in this case was explaining the variation of the dependent variable used.

TABLE VII RESULTS OF THE DETERMINATION COEFFICIENT TEST

Variables	Adjusted R-Square
Individual Taxpayer Compliance	0,756
Taxpayer Awareness	0,695

source: data processing results with smartpls 3.2.9 (2025)

TABLE VII demonstrates the results for the compliance variable, as evidenced by the R-Square value of 0.756, indicating that 75.6% of the variation in the variables used can explain the factors studied in the aspect of Individual Taxpayer Compliance.

TABLE VIII RESULTS OF PATH COEFFICIENT, T-STATISTICS, AND P-VALUES

	Original Sample (O)	T Statistics (|O/STDEV|)	P Values	Conclusion
Tax Knowledge → Taxpayer Awareness	0,369	5,395	0,000	H1 Accepted
Ease of Tax Administration → Taxpayer Awareness	0,260	3,627	0,000	H2 Accepted
Law Enforcement → Taxpayer Awareness	0,215	3,720	0,000	H3 Accepted
Tax Knowledge → Mandatory Compliance of Individuals	0,141	2,418	0,016	H4 Accepted
Ease of Tax Administration → Mandatory Compliance of Individuals	0,241	3,767	0,000	H5 Accepted
Law Enforcement → Mandatory Compliance of Individuals	0,363	6,669	0,000	H6 Accepted
Taxpayer Awareness → Mandatory Compliance of Individuals	0,221	3,528	0,000	H7 Accepted
Moderating Effect 1 → Taxpayer Awareness	0,169	2,500	0,013	H8 Accepted
Moderating Effect 2 → Taxpayer Awareness	-0,090	1,278	0,202	H9 Rejected
Moderating Effect 3 → Taxpayer Awareness	-0,002	0,031	0,975	H10 Rejected
Tax Knowledge → Taxpayer Awareness → Mandatory Compliance of Individuals	0,082	2,816	0,005	H11 Accepted
Ease of Tax Administration → Taxpayer Awareness → Mandatory Compliance of Individuals	0,058	2,816	0,005	H12 Accepted
Law Enforcement → Taxpayer Awareness → Mandatory Compliance of Individuals	0,048	2,496	0,013	H13 Accepted

source: data processing results with smartpls 3.2.9 (2025)

TABLE VIII the above shows that of the thirteen hypotheses, eleven are accepted, because they obtained a sig. Value of less than 0.05. The remaining two hypotheses were rejected because they obtained a significant result. Value of more than 0.05.

Discussion

A. The Influence of Tax Knowledge on Taxpayer Awareness

A strong cognitive basis for an individual's actions, in the form of knowledge, is found in accordance with the concept of planned action (Ajzen, 1991). When individuals act to fulfill their tax obligations, they act rationally and beneficially based on their knowledge (Nadifah & Mujiyati, 2023; Rahmadhani,

2023). This study also indicates that taxpayers who have been served by tax centers at universities influence tax compliance. Increasing taxpayer knowledge will also improve tax compliance.

B. The Influence of Ease of Tax Administration on Taxpayer Awareness

Streamlined tax administration has proven to be a key factor in boosting taxpayer awareness. This was confirmed by testing the second hypothesis among academics and students who had interacted with tax centers at universities. A clear correlation was found: the more practical tax administration was, the higher their awareness of fulfilling their obligations. This finding aligns with several previous studies. (Natalia, 2025), for example, linked administrative ease with compliance, which is indirectly driven by awareness. (Hayat & Kristanto, 2018) asserted that such ease increases individual taxpayer compliance because it is mediated by awareness. More concretely, Ahmad & Dasuki (2023) highlighted the positive impact of Government Regulation No. 23 of 2018; the simplification of post-regulation processes significantly facilitated taxpayers, ultimately increasing their awareness and participation. All this evidence underscores the importance of simplifying procedures and adopting user-friendly technology as strategies for building sustainable tax awareness.

C. The Influence of Law Enforcement on Taxpayer Awareness

This study also supports the third hypothesis: strict regulations have an impact on taxpayer compliance. Low regulations will impact taxpayer compliance levels, and vice versa; when regulations are stricter, they create individual discipline in tax obligations. (Subagyo et al., 2022) previously found that the implementation of tax sanctions as a concrete form of law enforcement significantly increased taxpayer awareness. However, they emphasized that this law enforcement would be far more effective when combined with an educational approach and responsive service. Furthermore, (Irawan, 2022) reinforced this view by explaining that law enforcement works by first raising awareness, which then encourages compliance. In other words, the function of law enforcement goes beyond simply preventing violations; it also acts as a mechanism for building compliant behavior based on long-term awareness.

D. The Influence of Tax Knowledge on Individual Taxpayer Compliance

Understanding the importance of tax knowledge is key to contributing to timely tax payments. This principle was clearly confirmed in the fourth hypothesis test conducted among academics and university students. This study found a strong positive correlation; tax compliance is determined by an individual's understanding of the importance of taxes. This finding is not new and aligns with previous research. Both studies by Rahmadhani (2023) and Nadifah & Mujiyati (2023) reached similar conclusions: tax knowledge significantly increases compliance. The logic is simple: individuals who understand the rules, procedures, and responsibilities will have an internal motivation to comply voluntarily and accurately.

Therefore, any strategy to boost tax compliance must focus on comprehensive education, empowering tax centers as information hubs, and utilizing technology to simplify the process.

E. The Impact of Ease of Tax Administration on Individual Taxpayer Compliance

This study found similar results to those of (Natalia, 2025), who emphasized that ease of administration is a significant driver of compliance, regardless of taxpayers' level of understanding. Ahmad & Dasuki (2023) also noted similar findings, confirming a direct influence between ease of administration and compliance. Therefore, ease of administration can be viewed as an effective strategic tool to encourage voluntary compliance. This study successfully answered the fifth hypothesis, which shows that tax administration has a positive effect on individual tax compliance.

F. The Impact of Law Enforcement on Individual Taxpayer Compliance

Firmness in law enforcement has been proven to be a crucial aspect of increasing individual academic compliance with tax responsibilities. The test shows a clear causal relationship: the more consistently the rules are enforced, the more tax compliance will increase. This aligns with research by (Salimudin, 2022) and (Irawan, 2022), which found that effective law enforcement can improve the quality of tax reporting while reducing the number of violations. Fairness and trust in tax-collecting authorities will also impact taxpayer compliance beyond the sanctions imposed. The Slippery Slope Framework concludes that strong taxpayer and authority trust that this will result in consistent individual tax compliance.

G. The Influence of Taxpayer Awareness on Individual Taxpayer Compliance

The seventh hypothesis is supported by the research findings, which state that taxpayer awareness also influences taxpayer compliance. This is based on taxpayers receiving services from the Tax Center; compliance is driven by high levels of awareness. This finding aligns with research by (Safelia & Hernando, 2023), which shows that awareness significantly influences individual taxpayer compliance. Similar results were also demonstrated by (Abdu & Adem, 2023), who found that awareness has a dominant influence on taxpayer compliance. Furthermore, (Manurung & Ardillah, 2024) also found a positive effect of tax compliance and tax awareness on tax payments. These results suggest that taxpayer awareness is a key factor driving compliance, both in the form of formal and voluntary compliance.

H. Tax Center Activities Moderate the Relationship between Tax Knowledge and Taxpayer Awareness

The Tax Center at universities serves more than just a source of information; it serves as a catalyst that transforms tax knowledge into concrete awareness. This role as a "reinforcer" was demonstrated in the eighth hypothesis test. It was found that tax center activities significantly strengthen the relationship

between knowledge and awareness among academics. In other words, a person's existing knowledge becomes much more effective in building awareness if they actively interact with the tax center. This finding is reinforced by research by (Purnomolastu, 2023), which shows that tax centers not only sharpen knowledge but also directly encourage compliance. In practice, tax centers successfully achieve this by creating a lively discussion arena, providing in-depth question-and-answer sessions, and providing relevant case examples so that tax theory can be transformed into practical awareness that encourages compliance.

I. Tax Center Activities Moderate the Relationship between Ease of Tax Administration and Taxpayer Awareness

The results of the ninth hypothesis test indicate that tax center activity cannot moderate the relationship between ease of tax administration and taxpayer awareness among students/academics/taxpayers who have interacted with and received services from tax centers at universities in Indonesia. Tax center activity does not moderate the effect of ease of tax administration on individual taxpayer awareness. This suggests that ease of tax administration is currently more directly experienced by taxpayers through Online-based tax facilities from DGT, such as registration, reporting, payment activities, and online consultation services. This means that taxpayers experience these conveniences without having to go through a tax center. In other words, the ease of administration factor is more determined by the DGT's technological policies and infrastructure, rather than by educational or assistance activities carried out by tax centers. Furthermore, tax centers in the field generally focus more on education, outreach, and basic technical assistance, especially for students or the general public. Meanwhile, individual taxpayers who are accustomed to using online tax administration systems more directly experience the benefits of administrative digitization; in other words, there is no significant statistical influence of the tax center's contribution on the level of taxpayer awareness. This finding supports research conducted by Aqiila & Furqon (2021). Petrus Patern (Wogo et al., 2023) found that tax socialization, which is a tax center activity, presents data showing no significant effect or influence on taxpayer awareness levels.

J. Tax Center Activities Moderate the Relationship Between Law Enforcement and Taxpayer Awareness

It was found that good tax center performance cannot moderate the relationship between individual taxpayers and law enforcement. The reason why tax center performance cannot moderate law enforcement is due to differences in tasks and approaches used. Implementation of the legal form of DGT conducting inspections, administrative sanctions, fines, and legal remedies. This process is repressive and based on regulations that have coercive power. Meanwhile, tax centers play a more persuasive role in education, counseling, and assistance. Taxpayers experience the direct effects of law enforcement through warning letters, late fines, or audits, so their awareness of compliance arises from legal consequences, not from tax center activities. In other words, awareness that arises from law enforcement is more of a compliance-by-enforcement approach, while tax centers tend to encourage compliance by education. This difference in nature makes tax center activities unable to strengthen or moderate the influence of law enforcement on taxpayer awareness. Furthermore, many tax centers lack the authority to take action against or supervise taxpayers, so the information or education they provide is insufficient to influence taxpayer perceptions of legal risks. Furthermore, tax center activities are often limited to specific occasions, such as tax volunteer programs during tax return season, so their intensity and continuity are insufficient to significantly impact law enforcement on taxpayer awareness. These findings support research by (Aqila & Furqon, 2021; Dewi et al., 2022), which found that tax outreach, a tax center activity, has no significant impact on taxpayer awareness.

K. The Influence of Tax Knowledge on Individual Taxpayer Compliance through Taxpayer Awareness

The results of the eleventh hypothesis test indicate that taxpayer awareness can mediate the relationship between tax knowledge and individual taxpayer compliance among students/academics/taxpayers who have interacted with and received services from university tax centers in Indonesia. These results indicate that taxpayers' tax knowledge not only directly impacts compliance but also indirectly increases compliance through increased awareness. Taxpayers' likelihood of complying with their tax obligations is increased when driven by a high level of tax knowledge and awareness. According to (Rahmadhani, 2023)The higher the knowledge, the higher the awareness in carrying out tax obligations. This finding is consistent with the results of research by (Susanto & Fiorita, 2023), which found that tax knowledge influences compliance through tax awareness as a mediating variable in taxpayers in Jakarta.

L. The Influence of Ease of Tax Administration on Individual Taxpayer Compliance through Taxpayer Awareness

The twelfth hypothesis test indicates that ease of tax administration influences individual taxpayer compliance through the taxpayer awareness variable itself, students/academics/taxpayers who have interacted with and received services from university tax centers in Indonesia. This confirms that taxpayers' perceptions of ease of administration are not only a predictor of compliance but also an antecedent, through the mediating variable, awareness, which can enhance compliance. The likelihood of taxpayers complying with their tax obligations will increase significantly if a simple tax administration system is supported by a high level of awareness. (Natalia, 2025) meaning that there is a mutually influential relationship between ease of administration and the awareness they have in carrying out their tax obligations. These results are in line with research conducted by (Matshona et al., 2024) which states that digital features in the tax system are only optimally utilized by taxpayers with high awareness, especially in the MSME sector.

M. The Influence of Law Enforcement on Individual Taxpayer Compliance through Taxpayer Awareness

Among students/academics/taxpayers, individual taxpayer compliance is influenced by law enforcement through the mediating role of taxpayer awareness, as shown by the results of the thirteenth hypothesis test, which includes those who have interacted with and received services from university tax centers in Indonesia. The results indicate that law enforcement, as perceived by taxpayers, not only has a direct impact on compliance but also indirectly increases compliance through increased awareness. This means that the higher the level of law enforcement accompanied by good awareness, the greater the likelihood of taxpayers complying with their tax obligations. (Aziz & Sugiharto, 2024) explain that the higher the level of law enforcement, the higher the awareness in carrying out tax obligations. Similar results are presented by the results reported by (Musda et al., 2024) which shows that tax sanctions will be more effective when accompanied by increased awareness, because awareness allows taxpayers to understand the legal consequences rationally and ethically, not simply because of coercion.

Specifically, this research contributes primarily to confirming the key role of taxpayer awareness, demonstrating that taxpayer awareness is a crucial mediating variable. This means that factors such as tax knowledge, ease of administration, and law enforcement not only directly influence compliance but also significantly increase awareness, which then drives compliance. This research also successfully identified the specific role of tax centers, indicating that their role as moderating variables is very limited and specific. Tax center activities were only effective in strengthening the relationship between tax knowledge and taxpayer awareness. However, tax centers did not play a significant role in moderating the effect of ease of administration and law enforcement on taxpayer awareness. This finding clarifies the limits and focus of the effectiveness of Tax Center activities.

Overall, these findings collectively confirm the primary objective of this research, which is to examine tax compliance mechanisms in greater depth. A fundamental contribution of this discussion is the confirmation that taxpayer awareness serves as a crucial mediating bridge between external factors (tax knowledge, ease of administration, and law enforcement) and compliance itself. Moreover, this study successfully mapped the specific role of tax centers, which functioned not as general moderators but rather as catalysts, specifically transforming knowledge into awareness. This understanding is crucial for designing more targeted policy interventions in the future.

V. CONCLUSION

Referring to the research results that have been explained, it can be seen that tax knowledge influences taxpayer awareness among students/academics/taxpayers who have interacted and received services from tax centers of universities in Indonesia. Ease of tax administration influences taxpayer awareness among students/academics/taxpayers who have interacted and received services from tax centers of universities in Indonesia. Law enforcement influences taxpayer awareness among students/academics/taxpayers who have interacted and received

services from tax centers of universities in Indonesia. Tax knowledge influences individual taxpayer compliance among students/academics/taxpayers who have interacted and received services from tax centers of universities in Indonesia. Ease of tax administration influences individual taxpayer compliance among students/academics/taxpayers who have interacted and received services from tax centers of universities in Indonesia.

Law enforcement influences individual taxpayer compliance among students/academics/taxpayers who have interacted and received services from tax centers of universities in Indonesia. Taxpayer awareness influences individual taxpayer compliance among students/academics/taxpayers who have interacted and received services from tax centers of universities in Indonesia. Tax center activity moderates the influence of tax knowledge on taxpayer awareness among students/academics/taxpayers who have interacted and received services from tax centers of universities in Indonesia. Tax center activity does not moderate the influence of ease of tax administration on taxpayer awareness among students/academics/taxpayers who have interacted and received services from tax centers of universities in Indonesia. Tax center activity does not moderate the influence of tax knowledge on taxpayer awareness among students/academics/taxpayers who have interacted and received services from tax centers of universities in Indonesia.

Taxpayer awareness mediates the influence of tax knowledge on individual taxpayer compliance mediation caused by awareness will have an effect on individual tax compliance among students/academics/taxpayers who have interacted and received services from tax centers of universities in Indonesia. Taxpayer awareness mediates the influence of ease of tax administration on individual taxpayer compliance among students/academics/taxpayers who have interacted and received services from tax centers of universities in Indonesia. Taxpayer awareness mediates the influence of law enforcement on individual taxpayer compliance among students/academics/taxpayers who have interacted with and received services from university tax centers in Indonesia.

Ultimately, this study reaches a key conclusion. The most important contribution of this study is the empirical evidence that taxpayer awareness is a key mediating variable bridging the influence of tax knowledge, ease of administration, and law enforcement on compliance. Furthermore, this study also clarifies that the role of tax center activities as a moderator is very specific, namely, it is only effective in strengthening the transformation from knowledge to awareness, and not on other aspects.

SUGGESTION

This study is still limited to respondents in areas with adequate access to tax centers and digital facilities. Therefore, it is recommended that future researchers expand the research object to areas with different infrastructure conditions and tax literacy levels to obtain a more comprehensive picture. Furthermore, future research could add new motivation, religious perceptions, fairness, and influence social media on tax awareness and compliance. A mixed methods approach is

also recommended to obtain more in-depth data, combining the power of quantitative analysis with interviews or focus group discussions to understand the psychological and social factors that influence taxpayer behavior.

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