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Taxpayer Awareness as a Mediator in the Relationship Between Tax Knowledge, E-Service Quality, and Individual Taxpayer Compliance

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Abstract

Introduction/Main Objectives: This study examines the influence of tax knowledge and electronic service quality on individual taxpayer compliance, with taxpayer awareness as a mediating variable. Conducted in Indonesia, where tax revenue is essential and digital services are expanding, the study responds to declining compliance at the Jember Tax Office from 83% in 2022 to 64% in 2023. It evaluates whether tax knowledge and e-service quality affect compliance directly and indirectly through awareness. **Background Problems**: Digital taxation initiatives have not produced consistent improvements in local compliance. Prior studies often examine tax knowledge and service quality separately, limiting understanding of their combined effects through awareness. The decline in Jember underscores the need to reassess educational efforts and digital service performance. **Novelty**: This study models tax knowledge and e-service quality simultaneously within a structural framework to test awareness-based mediation, offering new evidence from a context experiencing reduced compliance despite digitalization. **Research Methods**: Data were collected from 130 individual taxpayers using validated scales. Validity was assessed with item–total correlations, and reliability was high ($\alpha > 0.94$). Structural Equation Modeling (SEM-AMOS) demonstrated strong model fit ($\chi^2/df = 1.20$; RMSEA = 0.039; CFI = 0.988; TLI = 0.986). **Finding/Results**: Tax knowledge and e-service quality both increase awareness and compliance, and awareness significantly enhances compliance. Mediation is partial, with total effects larger than direct effects. **Conclusion**: Strengthening taxpayer knowledge and improving digital service quality can elevate compliance directly and through greater awareness. Integrated literacy programs and responsive digital services are essential to support voluntary compliance locally.

Keywords: E-service quality; Tax knowledge; Taxpayer awareness; Taxpayer compliance
JEL Classification: M40; M41

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INTRODUCTION

As a developing country, Indonesia relies heavily on taxes as its main source of state revenue. Legally, taxes are defined in Law No. 28 of 2007 and Law No. 16 of 2009

concerning General Provisions and Tax Procedures in Article 1 Paragraph 1 as mandatory contributions that are compulsory for individuals and entities, collected based on statutory provisions, without direct compensation, and used for the benefit of the state and the prosperity of the people. In the context of fiscal policy, taxes play a crucial role as an instrument for financing development. The optimization of tax revenue is greatly influenced by the level of taxpayer compliance, particularly in the reporting of annual tax returns for both individual and corporate taxpayers.

Tax compliance is the behavior of accurately reporting income to the tax authorities and is influenced by the likelihood of an audit and penalties for unreported income (Allingham & Sandmo, 1972). There are five important factors related to taxpayer compliance. First, higher tax rates increase the incentive for taxpayers to avoid or evade their tax obligations. Second, a higher probability of audit strengthens taxpayer compliance. Third, severe penalties increase the cost of getting caught, which can encourage compliance. Fourth, income, namely the effect of income on compliance, depends on individual utility functions; several follow-up studies show that individuals with higher incomes may have more incentives and ability to evade taxes; and risk aversion encourages compliance due to fear of audits and penalties (Allingham & Sandmo, 1972).

Macroeconomically, voluntary compliance supports fiscal functions by reducing enforcement costs, while noncompliance escalates the need for audits and burdens the budget (Alm, 2018). High compliance increases tax revenue, reflects public trust in the tax system and government, and reduces dependence on debt to finance public services and development (Andreoni et al., 1998). The dimension of public trust shaped by service quality and satisfaction is positively correlated with voluntary compliance, including in annual tax return reporting (James & Alley, 2009). Tax knowledge is also an important prerequisite in supporting taxpayer compliance in reporting their assets. A basic understanding of tax rates, deductions, credits, and audit mechanisms is generally associated with better compliance (Kirchler, 2007). However, empirical evidence in Indonesia is mixed, with some studies finding a significant effect of tax knowledge on compliance (Andreas & Savitri, 2015; Azizah & Krisnawati, 2024), while others find no such effect (Pattiasina et al., 2021; Handoko et al., 2020).

The development of digital taxation services such as e-filing and e-billing is aimed at reducing compliance costs and facilitating tax compliance. In the context of service quality, e-service quality is defined as the extent to which electronic systems facilitate the effective and efficient delivery of services to users (Parasuraman et al., 2005). Empirical evidence shows that service quality does not affect tax compliance (Andreas & Savitri, 2015), while other studies confirm that the quality of electronic services can improve the perception of professionalism and credibility of tax authorities, which can encourage taxpayers to be more compliant (Stiglingh, 2014). Beyond the service aspect, tax awareness functions as a cognitive dimension of compliance, namely understanding the rules, procedures, and role of taxes in society that shape the intention and behavior of voluntary tax reporting (Jackson & Milliron, 1986). Recent research findings show the mediating role of awareness in the relationship between tax socialization/knowledge and taxpayer compliance. In addition, some studies find that awareness mediates both, while other studies find that it only mediates the influence of socialization (Sarpong et al., 2024; Rika & Nia, 2023). Tax compliance is important for Indonesia, and the urgency of improving compliance is increasingly prominent

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given that taxes are the main source of state revenue (Peraturan Pemerintah RI, 2007). Therefore, strengthening the quality of digital services, effective socialization programs, and increasing tax awareness and literacy are strategic pillars for achieving revenue targets and minimizing tax avoidance and fraud.

Data from the Ministry of Finance shows an upward trend in tax revenue from 2019 to 2023, with the realization as of December 31, 2023 reaching IDR 1,869.23 trillion or 102.8% of the target set by Presidential Regulation No. 75 of 2023. However, the percentage of state revenue realization in 2023 decreased compared to 2022, indicating compliance challenges amid an increase in the number of taxpayers. Nationally, the annual tax return compliance ratio increased from 74.58% (2019) to 88.58% (2023), although there were still 1,996,134 registered taxpayers who did not report in 2023. In contrast to the national pattern, the Jember Tax Office experienced a decline in the compliance ratio from 83% (2022) to 64% (2023), with 40,215 taxpayers not reporting their tax returns. This discrepancy between national and local trends suggests the role of contextual factors such as the quality of electronic services, tax knowledge, and taxpayer awareness, which according to the literature can influence compliance directly or through mediation mechanisms (Parasuraman et al., 2005; Stiglingh, 2014; Jackson & Milliron, 1986; Sarpong et al., 2024; Rika & Nia, 2023). Referring to various research results in Indonesia regarding the influence of service quality and tax knowledge on compliance (Andreas & Savitri, 2015; Azizah & Krisnawati, 2024), this study developed an empirical model that tested the role of taxpayer awareness as a mediator between tax knowledge and electronic service quality on the compliance of individual taxpayers at the Jember Tax Office. Based on this description, the researchers formulated four main hypotheses, namely **H_1:** tax knowledge and electronic service quality have a positive effect on the tax awareness of individual taxpayers at the Jember Tax Office. **H_2:** tax knowledge and electronic service quality have a positive effect on the tax compliance of individual taxpayers at the Jember Tax Office. **H_3:** individual taxpayers at the Jember Tax Office. **H_4:** Individual taxpayer awareness mediates the effect of tax knowledge and electronic service quality on individual taxpayer compliance at the Jember Tax Office.

RESEARCH METHOD

The theory in this study begins with Tax Planning Theory, which places tax planning as a systematic and legal approach to minimizing tax burdens through efficient financial activity management, without violating tax regulations (Hoffman, 1961). In practice, this includes selecting depreciation methods, timing transactions, and utilizing tax incentives and deductions. To be effective, tax planning requires expertise in taxation and adherence to three principles: not violating the rules, making business sense, and being supported by sufficient evidence (Pohan, 2014). The planning cycle includes financial statement analysis, estimated tax payable, execution, evaluation, improvement, and plan updating (Pohan, 2014). The literature shows that one factor in smooth tax planning is knowing the loopholes in taxation (Kalgutkar, 2018). Thus, tax knowledge and regulatory literacy are expected to be positively related to compliance through legally correct tax planning.

Second, the adoption of digital taxation services (e-filing, e-billing) was analyzed using the Technology Acceptance Model theory (TAM) (Davis, 1989), which explains technology acceptance as a function of perceived usefulness and perceived ease of use on behavioral intention and actual use. Further development of the model links intention and

actual use into a more comprehensive construct of acceptance (Gahtani, 2001). TAM is effective in explaining and predicting the acceptance of public sector information systems, including digital tax services, where perceived benefits and ease of use encourage usage that supports tax reporting and payment compliance (Tambun et al., 2020; Ayem & Wahidah, 2022). In this context, good quality electronic services reinforce perceptions of usefulness/ease of use, increase system acceptance, and contribute to compliance.

Tax knowledge is the extent to which taxpayers understand and are able to apply general tax provisions and procedures (KUP), including procedures for submitting tax returns, payment mechanisms, places and deadlines for payment/reporting, and administrative sanctions in the practice of fulfilling taxpayer obligations (Zaikin et al., 2023; Nafi'i & Suryono, 2021). This knowledge is closely related to the understanding of the rights, obligations, and responsibilities of taxpayers. The higher the literacy, the greater the probability of taxpayer compliance (Anto et al., 2021). In the framework of compliance, a distinction is made between formal compliance (fulfillment of procedural requirements in accordance with the law) and material compliance (substantive compliance with the spirit of the regulation) (Rahayu, 2010).

Empirical literature shows that tax knowledge improves taxpayers' capabilities, avoids errors, reduces exposure to penalties, and strengthens compliance; conversely, low knowledge correlates with high noncompliance (Rika & Nia, 2023; Agun et al., 2022). The fiscal psychology perspective emphasizes that improving literacy through regulatory simplification, education, and authority services can build trust in tax administration and encourage voluntary compliance (Kirchler et al., 2008). Operationally, tax knowledge indicators include: (a) knowledge of tax functions, (b) knowledge of taxpayer obligations, (c) knowledge of sanctions, (d) knowledge of rates, and (e) knowledge of tax return filing/reporting (Resmi, 2009; Saad, 2014; Devos, 2014). Thus, tax knowledge is positioned as a basic capability that enables taxpayers to fulfill their obligations correctly, on time, and in accordance with regulations, while strengthening the basis of trust and voluntary compliance.

Electronic service quality (E-Service Quality) is defined as a tool or instrument for measuring customer satisfaction levels with an internet-based service consisting of shopping and the process of delivering products and services (Parasuraman et al., 2005). Electronic service quality is a program system that aims to provide digital services (Nurhayati et al., 2024). Electronic service quality is a highly integrative and comprehensive online service quality model, making it very useful for meeting electronic service requirements (Hernita et al., 2020). Implementation at the Directorate General of Taxes includes two main services: tax return reporting through e-filing and tax payment through e-billing, which together reduce compliance costs and procedural barriers.

The quality of electronic services plays an important role in encouraging taxpayer compliance. The DJP Online system, which is accessible, informative, reliable, and secure, increases convenience and satisfaction, thereby encouraging taxpayers to comply with their tax obligations. Nisa & Prasetiyani, (2022) explain that the implementation of e-filing as part of the quality of electronic services affects the compliance of individual taxpayers at the East Denpasar Tax Office. This is due to the convenience and efficiency offered by the e-filing system in the tax reporting process. Improvements in electronic service quality and the role of the community are important indicators that must be considered for the implementation

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of good electronic services (Barrutia & Gilsanz, 2009). The measurement of e-service quality in the context of taxation can be adopted from the E-S-QUAL and E-RecS-QUAL dimensions (Parasuraman et al., 2005; Zeithaml et al., 2000), which are relevant to DJP Online, namely Efficiency, Fulfillment, System Reliability, Privacy, Responsiveness, and Contact.

Indonesia has adopted a self-assessment system since 1984, which requires a shift in attitude towards voluntary compliance (Simanjutak, 2009). Taxpayers calculate, pay, and report their own taxes through tax returns, making awareness a functional prerequisite for the system. Taxpayer awareness is understood as a cognitive-affective condition in which taxpayers know the regulations, understand the function of taxes, and voluntarily and properly fulfill their obligations (Megawangi & Setiawan, 2017; Andreas & Savitri, 2015). Normatively, awareness encompasses three dimensions: first, understanding taxes as an instrument of participation in nation building; second, awareness of the social costs of delays/noncompliance; and third, recognition that taxes are regulated by law (Asrinanda & Diantimala, 2018). Tax awareness not only leads to tax compliance but can also foster a critical attitude towards taxation issues, such as tax policies set by the government (Zaikin et al., 2023). Commonly used indicators of tax awareness include: (a) awareness of the importance of paying taxes, (b) awareness of taxes as a contribution to the state, (c) concern for the use of taxes, (d) initiative to report and/or pay taxes without being asked, and (e) willingness to voluntarily pay/report taxes correctly (Muliari & Setiawan, 2011; Kirchler, 2007; Devos, 2014).

Tax compliance is the fulfillment of tax obligations by taxpayers in carrying out their taxation in accordance with applicable tax regulations (Rika & Nia, 2023). According to (Nurkhin et al., 2018), taxpayer compliance is the willingness of taxpayers to fulfill their tax obligations in accordance with applicable regulations without examination, investigation, warning, or threat and application of sanctions, both legal and administrative. Tax compliance should be defined as the willingness of taxpayers to comply with tax laws in order to achieve economic balance in a country (Andreoni et al., 1998). Compliance has two forms, namely formal compliance (procedural fulfillment, e.g., timely tax return reporting) and material compliance (substantive conformity with the content and spirit of regulations, including cooperation with the tax administration) (Andreas & Savitri, 2015).

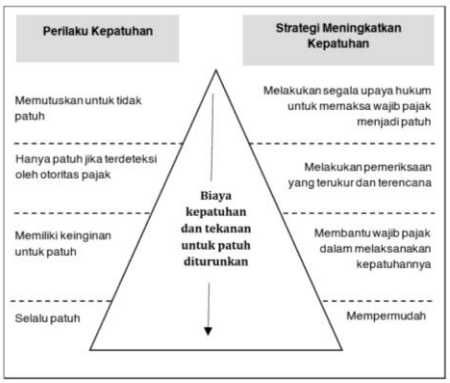

Figure 1. Taxpayer Behavior and Compliance Improvement Strategies
Source: OECD, Compliance Risk Management: Managing and Improving Tax Compliance, (Paris, OECD, 2004), 41

Within the policy framework, the OECD models compliance behavior in a compliance pyramid, whereby the number of taxpayers in a group decreases as one moves toward the top. The OECD emphasizes that the tax compliance climate can improve if tax authorities accurately treat taxpayers according to their level of compliance. Compliant taxpayers who continue to be treated with suspicion and in the same manner as non-compliant taxpayers risk losing trust and reducing their level of compliance.

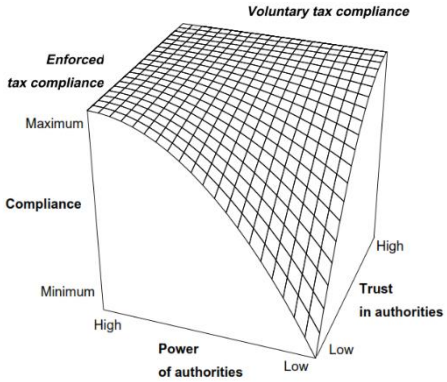

Figure 2. "Slippery Slope" Framework: Tax compliance is enforced and voluntary depending on the power of the tax authority and trust in the tax authority.
Source: Kirchler et al., (2008)

The Slippery Slope cube diagram (Kirchler et al., 2008) combines two main drivers of compliance: the power of the tax authority and trust in the authority. The diagram illustrates that:

a) With low trust and weak power, compliance is minimal.
b) Increasing power under low trust encourages "enforced compliance" through audits and sanctions.
c) Increasing trust under low power encourages "voluntary compliance" through legitimacy and professionalism of authority.
d) High compliance can be achieved with a combination of high power or high trust, but the quality differs (enforced vs. voluntary).
e) Power and trust moderate each other: variations in trust are important when power is low; variations in power are important when trust is low. Empirical evidence shows that the highest levels of fraud occur when trust is low and power is high, when WP perceive the authority as untrustworthy but repressive (Kogler et al., 2013; Muehlbacher et al., 2011; Silvani & Baer, 1997).

Relevant compliance indicators for measurement include: (a) timeliness of tax return filing, (b) accuracy of payments, (c) compliance with tax return filing requirements, and (d) propensity not to evade taxes (Kirchler et al., 2008; Devos, 2014; Jackson & Milliron, 1986; Torgler, 2007).

RESULTS AND DISCUSSION

Validity testing is a crucial initial stage in quantitative research to ensure that the questionnaire items truly represent the construct being measured. The validity of the

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instrument was assessed using Pearson's Product Moment correlation between item scores and total variable scores. The decision was based on the calculated r compared to the table r ($\alpha = 0.05$; $df = n - 2$). Items were declared valid if the calculated r > table r; otherwise, the items were eliminated from the analysis. A summary of the results is presented in Table 1.

Table 1. Instrument Variable Validity Test Results

Statement Points	$r_{calculate}$	r_{table} (df =n-2 (130-2))	Description
Exogenous Variable: tax knowledge (X_1)			
X_{11}	0,911	0,1723	Valid
X_{12}	0,908	0,1723	Valid
X_{13}	0,924	0,1723	Valid
X_{14}	0,901	0,1723	Valid
X_{15}	0,932	0,1723	Valid
Exogenous Variable: quality of electronic services (X_2)			
X_{21}	0,895	0,1723	Valid
X_{22}	0,919	0,1723	Valid
X_{23}	0,915	0,1723	Valid
X_{24}	0,888	0,1723	Valid
X_{25}	0,937	0,1723	Valid
X_{26}	0,932	0,1723	Valid
Mediation Variable: Taxpayer Awareness (Y_1)			
Y_{11}	0,908	0,1723	Valid
Y_{12}	0,891	0,1723	Valid
Y_{13}	0,921	0,1723	Valid
Y_{14}	0,904	0,1723	Valid
Y_{15}	0,901	0,1723	Valid
Endogenous Variable: Tax Compliance (Y_2)			
Y_{21}	0,916	0,1723	Valid
Y_{22}	0,924	0,1723	Valid
Y_{23}	0,932	0,1723	Valid
Y_{24}	0,930	0,1723	Valid

Source: processed primary data, 2025

The reliability of the instruments was tested using Cronbach's Alpha per variable. The reliability criterion was set at $\alpha > 0.60$. All variables showed $\alpha > 0.94$, indicating very high internal consistency. Thus, the items for tax knowledge, electronic service quality, awareness, and taxpayer compliance were declared reliable and suitable for use (see Table 2).

Table 2. Results of the Research Instrument Reliability Test

No	Instruments	Amount of Instruments	Cronbach's Alpha value	Cut off	Result
1	tax knowledge (X_1)	5 butir	0, 950	0,6	Reliabel
2	quality of electronic services (X_2)	6 butir	0,960	0,6	Reliabel
3	taxpayer awareness (Y_1)	5 butir	0,944	0,6	Reliabel
4	taxpayer compliance (Y_2)	4 butir	0,944	0,6	Reliabel

Source: processed primary data, 2025

Normality was evaluated to ensure that the SEM prerequisites were met. Univariate data was considered normal if the Critical Ratio (CR) skewness and multivariate CR values

were between −2.58 and +2.58. Thus, the assumptions of univariate and multivariate normality in the research data were met (Table 3).

Table 3. Research Data Normality Test Results

Variable	min	max	skew	c.r.	kurtosis	c.r.	Variable	skew	c.r.	kurtosis	c.r.
Y2.1	1,00	5,00	-,42	-1,94	,49	1,14	X2.2	-,23	-1,07	,04	,10
Y2.2	1,00	5,00	-,44	-2,04	,20	,48	X2.3	,10	,48	-,12	-,28
Y2.3	1,00	5,00	-,24	-1,14	-,12	-,29	X2.4	-,17	-,78	,04	,09
Y2.4	1,00	5,00	-,24	-1,14	-,03	-,06	X2.5	-,01	-,03	,22	,52
Y1.1	1,00	5,00	-,16	-,72	-,31	-,73	X2.6	,07	,34	,00	,01
Y1.2	1,00	5,00	-,22	-1,04	-,15	-,35	X1.1	,14	,63	-,28	-,65
Y1.3	1,00	5,00	,05	,21	-,28	-,64	X1.2	-,29	-1,33	-,43	-1,01
Y1.4	1,00	5,00	,12	,55	-,07	-,16	X1.3	-,17	-,78	-,05	-,12
Y1.5	1,00	5,00	-,28	-1,29	,51	1,19	X1.4	,09	,40	-,43	-1,01
X2.1	1,00	5,00	,05	,25	-,33	-,76	X1.5	,04	,20	-,50	-1,15
Multivariate										8,56	1,64

Source: processed primary data, 2025

Multivariate outliers were tested using Mahalanobis distance and compared with the χ^2 table at $\alpha = 0.05$; df = 289 (cut-off = 328.99). All 130 observations had values below the cut-off, so no multivariate outliers were found. Multicollinearity was assessed through correlations between measured variables. No correlation coefficient exceeded 0.90 (AMOS results), so the SEM model was free from multicollinearity issues.

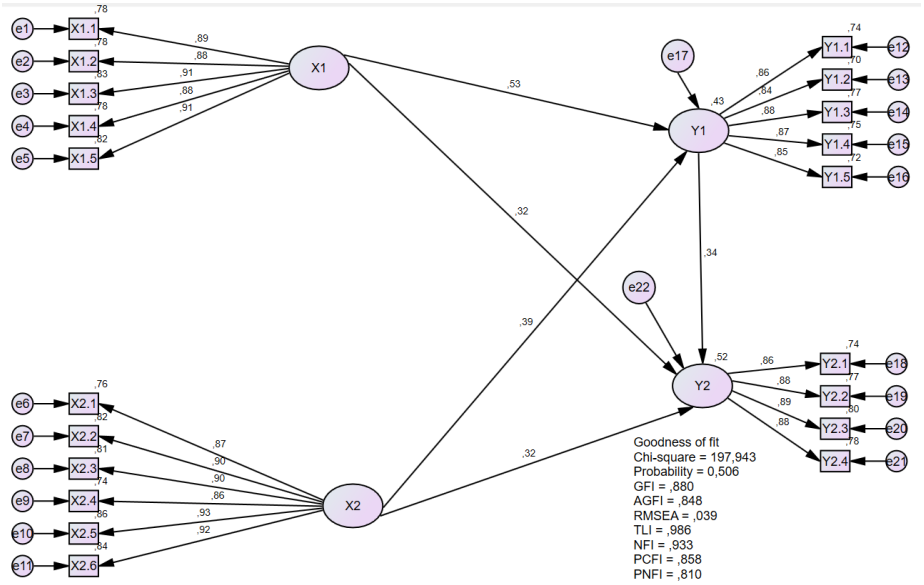

Figure 3. SEM Model of the Mediating Effect of Tax Knowledge and Electronic Service Quality on Individual Taxpayer Compliance through Taxpayer Awareness at the Jember Tax Office

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Where:
X_1 = tax knowledge
X_2 = quality of electronic services
Y_1 = taxpayer awareness
Y_2 = taxpayer compliance

The SEM basic assumption test shows that the data is normally distributed, free of multivariate outliers, and does not experience multicollinearity. Thus, the data is suitable for analysis using SEM-AMOS for parameter estimation and testing relationships between constructs. The modeling and estimation results are presented in Figure 3.

Based on Figure 3, factor loading analysis on exogenous and endogenous constructs was used to assess the contribution of indicators. All indicators had factor loadings > 0.50 and were significant, thus statistically valid in representing their respective latent variables. Detailed results of the factor loading evaluation are presented in Table 4.

Table 4. Factor Loading Values of Constructs

No	Latent Variables	Factor Loading				Indicator
1	tax knowledge (X_1)	X1.1	<---	X1	,885	Knowledge of tax functions
		X1.2	<---	X1	,880	Knowledge of taxpayer obligations
		X1.3	<---	X1	,911	**Knowledge of tax penalties (Tax evasion is punishable by criminal penalties in accordance with the provisions of the law)**
		X1.4	<---	X1	,881	Taxpayers' knowledge of tax rates
		X1.5	<---	X1	,907	Knowledge of filling out and reporting tax returns
2	quality of electronic services (X_2)	X2.1	<---	X2	,869	Efficiency
		X2.2	<---	X2	,904	Fulfillment
		X2.3	<---	X2	,899	System Reliability
		X2.4	<---	X2	,862	Privacy
		X2.5	<---	X2	,928	**Responsiveness (Issues are handled quickly)**
		X2.6	<---	X2	,917	Contact
3	taxpayer awareness (Y_1)	Y1.1	<---	Y1	,861	Awareness of the importance of paying taxes
		Y1.2	<---	Y1	,836	Awareness as a contribution to the country
		Y1.3	<---	Y1	,880	**Concern for the use of taxes (Tax funds must be used transparently and responsibly)**
		Y1.4	<---	Y1	,867	Initiative to report and/or pay taxes without being asked
		Y1.5	<---	Y1	,850	Voluntarily pay and/or report taxes correctly
4	taxpayer compliance (Y_2)	Y2.1	<---	Y2	,861	Timeliness of tax return reporting
		Y2.2	<---	Y2	,877	Accuracy of tax payments
		Y2.3	<---	Y2	,895	**Compliance with tax return filing requirements (Tax returns must be completed in accordance with the applicable format and requirements)**
		Y2.4	<---	Y2	,883	The tendency not to avoid taxes

Source: processed primary data, 2025

The model's suitability is assessed by comparing the goodness of fit index generated against the criteria recommended in the literature. This comparison determines the acceptance or rejection of the model based on the level of fit between the empirical data and the theoretical model. A summary of the goodness of fit indices is presented in Table 5. The goodness of fit evaluation shows that the model meets very good fit: $\chi^2 = 286.72 < \chi^2(0.05; df = 289) = 328.99$; $p = 0.506 > 0.05$; CMIN/DF = 1.20 < 2.00; RMSEA = 0.039 < 0.05; TLI = 0.986 and CFI = 0.988 > 0.95. GFI = 0.880 is in the marginal category (< 0.90). The structural equation model developed in this study has met almost all of the suggested goodness of fit criteria. This model is suitable for use in further analysis to test the relationships between research variables and prove the hypotheses that have been proposed. The high validity of this model provides confidence that the analysis results obtained can be interpreted accurately and are scientifically accountable.

Table 5. Results of Goodness of Fit Testing for Structural Equation Models

Goodness of fit index	Result	Cut off value	Description
χ^2 Chi-Square	286,718	χ^2 tabel (df = 289, α = 0,05) = 328,99	Good
Probability (p)	0,506	≥ 0,05	Good
CMIN/DF	1,200	≤ 2,00	Baik
RMSEA	0,039	≤ 0,08	Good
GFI	0,880	≥ 0,90	Marginal
TLI	0,986	≥ 0,95	Good
CFI	0,988	≥ 0,95	Good

Source: processed primary data, 2025

In this study, the researcher proposed five hypotheses to be tested, and the results of testing each research hypothesis are described below (Table 6 and Table 7).

Table 6. Hypothesis Testing Results

No	Exogenous Variables	Endogenous Variables	Standardized Coefficient	Prob	Result
1	X1	Y1	0.349	0.000	Significant
2	X2	Y1	0.283	0.000	Significant
3	X_1	Y_2	0.206	0.000	Significant
4	X_2	Y_2	0.224	0.001	Significant
5	Y_1	Y_2	0.339	0.000	Significant

X_1 = tax knowledge
X_2 = quality of electronic services
Y_1 = taxpayer awareness
Y_2 = taxpayer compliance

Source: processed primary data, 2025

The results of Structural Equation Modeling analysis show a significant and unidirectional effect. Tax knowledge increases individual taxpayer awareness ($\beta = 0.349$; $p < 0.001$) and individual taxpayer compliance ($\beta = 0.206$; $p < 0.001$). The quality of electronic services also increases individual taxpayer awareness ($\beta = 0.283$; $p < 0.001$) and individual taxpayer compliance ($\beta = 0.224$; $p = 0.001$). In addition, awareness has a positive effect on

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individual taxpayer compliance (β = 0.339; p < 0.001). The mediation test shows the partial mediating role of individual taxpayer awareness with the total effect of individual taxpayer knowledge on individual taxpayer compliance (0.276) > direct effect (0.206), and the total effect of electronic service quality on individual taxpayer compliance (0.300) > direct effect (0.224). These results confirm that all hypotheses are accepted, whereby tax knowledge and electronic service quality encourage compliance both directly and through increased taxpayer awareness.

Table 7. Results of Mediation Hypothesis Testing

No	Exogenous Variable	Mediation Variables	Endogenous Variables	Standardized Direct Effects	Standardized Indirect Effects	Standardized Total Effects	Result
1	X_1	Y_1	Y_2	0.206	= 0,206 x 0,339 = 0,070	= 0,206 + 0,070 = 0,276	Significant
2	X_2	Y_1	Y_2	0.224	= 0,224 x 0,339 = 0,076	= 0,224 + 0,076 = 0,300	Significant

X_1 = tax knowledge
X_2 = quality of electronic services
Y_1 = taxpayer awareness
Y_2 = taxpayer compliance

Source: processed primary data, 2025

Tax knowledge plays a fundamental role in shaping compliance behavior, particularly through an understanding of penalties (criminal penalties for evasion and administrative penalties in the form of fines/interest for late payment) and technical competence in completing and reporting tax returns (e-filing steps, deadlines, and document requirements such as EFIN, DJP accounts, NPWP, 1721-A1/A2, and other PPh 21 evidence). Knowledge of tax sanctions strengthens internal control and encourages voluntary compliance, in line with tax planning theory (Hoffman, 1961).

The quality of electronic services is characterized by high responsiveness and multichannel support (phone numbers 0331-324907, 0331-324908, fax at 0331-324906, and email at kpp.626@pajak.go.id, as well as social media @pajakjember). Complaint services are available 24 hours a day (except for telephone during business hours), which increases the usefulness and ease of use of the system. This is in line with the Technology Acceptance Model (Davis, 1989): perceived usefulness and perceived ease of use strengthen service adoption, encouraging self-reporting and timely reporting.

Taxpayer awareness is reflected in concern for the use of taxes and a commitment to reporting and paying correctly without coercion. Even when technical literacy is not yet optimal, the support of tax volunteers facilitates compliance based on good intentions. Empirically, these findings are consistent with the literature: tax knowledge influences awareness (Kirchler et al., 2008; Sarpong et al., 2024; Rika & Nia, 2023), socialization increases awareness (Andreas & Savitri, 2015; Sulastri et al., 2023; Sarpong et al., 2024), and the quality of electronic services impacts awareness (Masunga, 2024; Andreas & Savitri, 2015)

The results of this study are in line with several previous studies which state that tax knowledge, socialization, and digital service quality affect taxpayer awareness and

compliance. These findings are consistent with studies conducted by (Kirchler et al., 2008; Sarpong et al., 2024; Rika & Nia, 2023), which state that tax knowledge influences taxpayer awareness. Similarly, studies by (Andreas & Savitri, 2015; Sulastri et al., 2023; Sarpong et al., 2024) state that tax socialization influences taxpayer awareness. Furthermore, research (Masunga, 2024; Andreas & Savitri, 2015) states that the quality of electronic services influences taxpayer awareness.

Tax knowledge, particularly understanding of criminal penalties for tax evasion and administrative penalties (fines/interest) for late tax returns, serves as a disciplinary mechanism that encourages compliance among individual taxpayers. The policy of the Jember Tax Office, which imposes fines for late tax returns, emphasizes enforcement of compliance while encouraging timeliness, which is relevant for government employees and academics (including recipients of professional allowances) who are required to understand tax regulations. In line with tax planning theory (Hoffman, 1961), clear knowledge of rights, obligations, and legal consequences increases the tendency to comply because it provides legal certainty and maintains reputation.

The quality of electronic services is supported by high responsiveness, namely quick handling, clear solutions, 24/7 online channels, and e-filing assistance contacts. This responsiveness increases trust and ease of use, in line with the Technology Acceptance Model (Davis, 1989), thereby increasing the chances of independent and timely compliance.

The results of this study are in line with previous studies, such as those conducted by (Tan & Chin-Fatt, 2000; Bornman & Ramutumbu, 2019; Toly et al., 2023), which state that tax knowledge affects taxpayer compliance. Similarly, studies by (Sulastri et al., 2023; Yanuarika et al., 2023; Sarpong et al., 2024) state that tax socialization affects taxpayer compliance. Furthermore, research (Bhattacharya et al., 2012; Al-Okaily, 2024; Anto et al., 2021) states that the quality of electronic services influences taxpayer compliance. Thus, the results of this study not only reinforce previous findings but also emphasize the importance of an integrative approach between education, communication, and technology in the taxation system.

Taxpayer awareness is a strategic focus for the Jember Tax Office in strengthening compliance. The key dimension emphasized is awareness of tax use through transparency and accountability in management, which is built through socialization and education on the flow of tax fund utilization, tax-funded public service programs, and development outputs. Dissemination through official channels (X/Twitter, Instagram @pajakjember) emphasizes that taxes are a tangible contribution to regional progress and shared prosperity, thereby fostering trust and voluntary reporting initiatives without waiting for reminders.

This awareness is manifested in compliance with the annual tax return form and regulations, honesty in disclosing income, and a commitment to fulfilling obligations transparently. However, some taxpayers still need technical assistance to ensure that their reports are accurate and comply with regulations.

In line with tax planning theory (Hoffman, 1961), tax awareness reflects an internal attitude towards the importance of fiscal contributions and the consequences of non-compliance. High awareness encourages voluntary, timely, and sustainable compliance, not because of external pressure, but because of an intrinsic desire to contribute to development. Thus, strengthening the transparency of tax use combined with effective socialization is a crucial prerequisite for increasing taxpayer awareness and administrative compliance.

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These findings are in line with previous studies, such as those conducted by (Widyana & Putra, 2020; Toly et al., 2023), which state that taxpayer awareness affects taxpayer compliance. Similarly, research by Anto et al. (2021) states that tax awareness is one of the main factors that influence the level of taxpayer compliance. Thus, the results of this study are consistent with previous literature and reinforce the importance of an awareness-based approach in tax compliance policies in Indonesia.

Tax awareness at the Jember Tax Office plays a key role in strengthening the relationship between tax knowledge and compliance. Knowledge of tax penalties and obligations does have a direct impact on compliance, but its effect increases significantly when accompanied by moral awareness of the function of taxation as a contribution to the state. In line with Tax Planning Theory (Hoffman, 1961), legal and efficient tax planning requires an understanding of regulations and penalties as well as a voluntary willingness to fulfill obligations; this finding is supported by empirical evidence that awareness mediates the influence of knowledge on compliance (Sarpong et al., 2024).

Awareness also strengthens the effectiveness of socialization. The systematic and easy-to-understand socialization materials from KPP Pratama Jember increase literacy, but the impact of compliance is optimal when the information is internalized into social responsibility values. In other words, socialization acts as a catalyst for understanding, while awareness transforms understanding into voluntary and sustainable compliance—in line with Hoffman (1961) and findings that awareness mediates the influence of socialization on compliance (Rika & Nia, 2023; Sarpong et al., 2024).

Responsive electronic service quality, quick handling, clear solutions, and multichannel support are not only administrative instruments, but also mechanisms for building trust and taxpayer responsibility. The synergy between service responsiveness and tax awareness encourages voluntary compliance and consistent reporting, consistent with the Technology Acceptance Model (Davis, 1989) that perceptions of ease and usefulness determine the adoption of digital services (e-filing). Supporting evidence shows that awareness mediates the influence of electronic service quality on compliance (Andreas & Savitri, 2015).

Overall, the findings confirm the role of tax awareness mediation in two key relationships, namely individual taxpayer knowledge of individual taxpayer compliance and the quality of electronic services on individual taxpayer compliance. Policy strategies that integrate substantive education, socialization that internalizes values, and responsive digital services are key to strengthening individual taxpayer compliance at the Jember Tax Office.

CONCLUSION

Tax knowledge demonstrated by an understanding of tax penalties, namely that tax evasion is punishable by criminal sanctions in accordance with the provisions of the law, and tax socialization, which is realized through the systematic delivery of socialization materials, as well as the quality of electronic services, which can be seen from the availability of boxes with various channels to ensure that problems are handled quickly, can encourage individual taxpayers at the Jember Tax Office to be more concerned about the use of taxes. This concern is reflected in the view that tax funds must be used transparently and responsibly. Tax knowledge demonstrated by an understanding of tax penalties, namely that tax evasion is punishable by criminal sanctions in accordance with the provisions of the law, and tax

socialization, which is realized through the systematic delivery of socialization materials, as well as the quality of electronic services, which can be seen from the availability of boxes with various channels to ensure that problems are handled quickly, can encourage compliance by individual taxpayers at the Jember Tax Office to comply with the provisions for filling out tax returns. This compliance is reflected in the filling out of tax returns in accordance with the applicable format and provisions. Individual taxpayer awareness is demonstrated by concern for the use of taxes, with an emphasis that tax funds must be used transparently and responsibly, which can encourage compliance among individual taxpayers at the Jember Tax Office to comply with tax return filing requirements. This compliance is reflected in the filing of tax returns in accordance with the applicable format and requirements. Individual taxpayer awareness is demonstrated by concern for the use of taxes, namely that tax evasion is subject to criminal sanctions in accordance with the provisions of the law. and tax socialization is realized through the systematic delivery of socialization materials, as well as the quality of electronic services, which can be seen from the availability of boxes with various channels to ensure that issues are handled quickly regarding the compliance of individual taxpayers at the Jember Tax Office in complying with the provisions in filling out tax returns in accordance with the applicable format and provisions.

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