

ASSESSING THE IMPACT OF TAX CENTER ACTIVITIES ON TAXPAYER COMPLIANCE: A STUDY ON SOCIALIZATION AND TAX SERVICES

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Abstract

Tax center activities are included in one of the activities in community service. The establishment of the Tax Center began in 2004 between Universities and the Directorate General of Taxes. In its development, the tax centers that have been established have spread to almost all universities in Indonesia with a total of 287 Tax Centers as of 2020. The problem is whether the existence of Tax Centers which continues to grow in terms of quantity has provided benefits for stakeholders including DGT, universities and compulsory tax. The purpose of this research is to find out whether tax center activities in the form of socialization and tax services have increased taxpayer compliance in fulfilling their tax obligations. The method used in this study was carried out using quantitative methods in the form of distributing questionnaires to people who received socialization and tax return filling services by volunteers with data analysis using SEM PLS. The results of the research show that *Tax Education* influential significant and has a direction relationship positive to *Tax Knowledge* of individual taxpayers. *Tax Service* has a significant effect and have a direction relationship positive positive on *Tax Quality* individual taxpayers. *Tax Service* has no significant effect and has a negative direction toward *Tax Compliance* for individual taxpayers. *Tax Knowledge* has a significant effect and has a positive direction towards *Tax Compliance* for individual taxpayers. *Tax Quality* no effect significant and has a positive direction toward *Tax Compliance* of individual taxpayers *Tax Education* has a significant effect and has a positive relationship towards *Tax Compliance* with mediated by *Tax Knowledge* individual taxpayers. *Tax Service* is influential not significant and has a positive relationship towards *Tax Compliance* with mediated by *Tax Quality* individual taxpayers. The use of this research is as an evaluation for stakeholders to further improve the quality of tax centers in addition to increasing the quantity to continue to increase the role of universities in increasing taxpayer compliance.

Keywords: *Tax Center, Tax Compliance, Tax Knowledge.*

INTRODUCTION

Tax regulations in Indonesia are constantly being refined, this is indicated by the number of regulations issued by the tax authorities, namely the Directorate General of Taxes. Starting from the promulgation of the tax law which is incorporated in the 2021 tax harmonization law which is full of controversy so that improvements must be made as a continuation of the decisions of the constitutional court to ministerial-level regulations and regulations of the tax director general. Almost every month new regulations are issued and this requires massive socialization which must be carried out by the tax authorities. This massive socialization must be carried out if the tax payer

community wants to follow the new rules so that they become easy to understand. Massive socialization is carried out continuously as an effort to minimize public ignorance of taxes which will result in people becoming less compliant. The more complex the tax regulations are, the more likely people are to become disobedient (Natrah, 2013).

With so many tax regulations being issued and updated, the DGT needs to provide education and outreach about tax regulations. As shown in the table below, every year the regulations issued tend to increase from 2012 to 2020, as shown in table 1.1. From the rules that are often issued when measured by the level of taxpayer compliance tends to increase along with the increase in the number of tax counseling as seen in table 1 and 2 below:

Table 1: Number of Tax Rules Issued

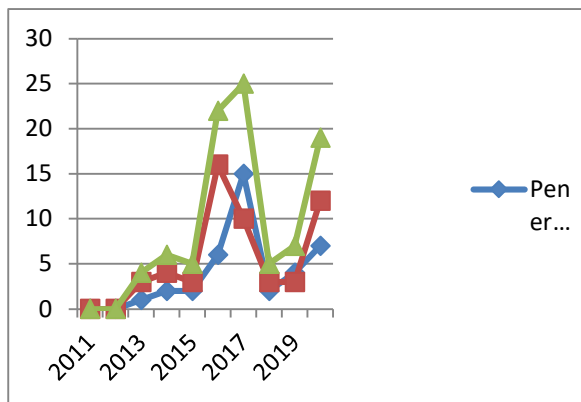
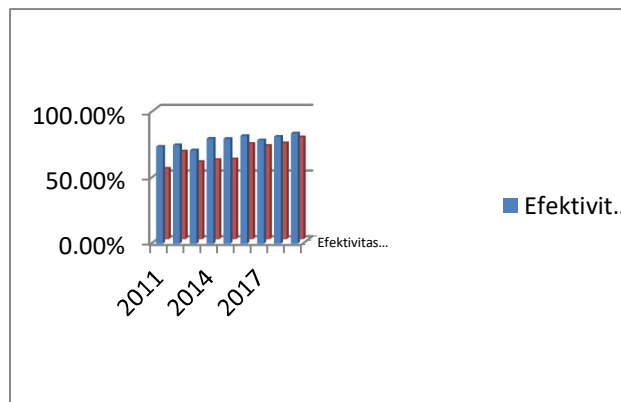


Table 2: Effectiveness of Taxpayer Counseling and Compliance



Source: DGT Annual Report

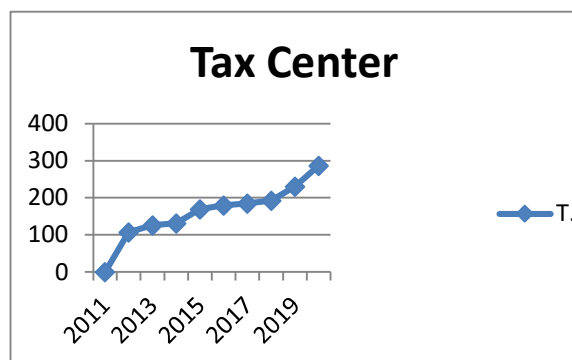
Due to the many changes and new regulations where not all taxpayers find it easy to understand the tax regulations issued, a question arises and the problem is that with the increasing number of new regulations being issued, have taxpayers understood and then realized their tax obligations given the limitations of taxpayers in understanding these regulations as well as ease of contact with DGT officers. On the other hand, the level of effectiveness of implementing tax socialization that has been carried out is it true that the benefits can be felt by taxpayers. Therefore, DGT needs support from all parties to carry out socialization so that the effectiveness that has been measured and implemented is really beneficial.

A number of DGT collaborations have been recorded with other parties including universities. Higher Education (PT) as an Educational Institution has a higher education tridarma obligation which includes education, research and community service as stated in the National Education System Law (Article 1 paragraph 9 of Law No. 12 of 2012 Education Law). It is in relation to community service that PTs can participate in enlightening/educating the community.

Thus, PT and DGT have the same goal in the context of educating the community and these goals are synergized through collaboration. PT and DGT collaborated in conducting community engagement education which was inaugurated in a collaborative forum called the Tax Center. The number of collaborations between the DGT and the tax center has been recorded, which from year to year has increased both in terms of the number of universities that have collaborated and the

types of activities carried out. (Table 1.3 tax center cooperation). The total number of tertiary institutions that have collaborated until 2020 is 287 in PTs throughout Indonesia. The Tax Center functions as one of the activity units in PT which aims to participate in conducting tax socialization to the public.

Table 3: Development of Number of Tax Centers



Source: DGT annual report

The purpose of this research is to find out whether tax center activities in the form of outreach and tax services to the public are beneficial for increasing taxpayer compliance. This research is expected to help stakeholders consisting of the Directorate General of Taxes and Universities to increase the role of tax centers in increasing taxpayer compliance.

There are several previous studies which show a link between education, knowledge, tax services and the quality of tax services on taxpayer compliance can be seen as follows

Table 1. Previous Research

Researcher	Research Title	Findings	Information
Dedi Kurniawan	The Influence of Tax Education During Higher Education on Tax Knowledge and Its Effect on Personal Tax Compliance	that tax education can increase tax knowledge and influence taxpayer compliance behavior	Journal of Indonesian Economy and Business Volume 35, Number 1, 2020, 57 – 72
Yayuk Ngesti Rahayu, Margono Setiawan, Eka Afnan Troena and Sudjatno (2017)	The Role of Taxpayer Awareness, Tax Regulation and Understanding in Taxpayer Compliance	The results of the study show that knowledge and understanding of tax regulations and awareness of taxpayers together contribute to taxpayer compliance	Journal of Accounting and Taxation, 9(10), 139-146.
Muzakkir, Aini	The Determinant Effect of Theory of Planned Behavior	Knowledge of taxation has a	International Journal of Innovative Science

Researcher	Research Title	Findings	Information
Indrijawati, and Syamsuddin (2019)	and Tax Knowledge on Taxpayer Compliance	significant positive and direct effect on taxpayer compliance	Research Technology, 4(11).
Simon Akumbo	Tax Education and Tax Compliance	Tax education increases the level of knowledge of taxpayers with regard to the technical skills needed to determine tax obligations and awareness of tax regulations	Researchjournali's Journal of Accounting Vol. 8 No. 1 May 2020
Imam Mukhlis, Sugeng Hadi Utomo1 & Yuli Soesetio	The Role of Taxation Education on Taxation Knowledge and Its Effect on Tax Fairness as well as Tax Compliance on Handicraft SMEs Sectors in Indonesia	Strengthening tax education is very important in forming tax knowledge, so as to increase taxpayer compliance. In this case, efforts to socialize taxation can be done through socialization about types of taxes, tax rates, and tax payment mechanisms.	International Journal of Financial Research Vol. 6, No. 4; 2015
William Alberto Pirela Espina (2022)	Influence of University Education on the Formation of the Tax Culture of the Public Accountant	The importance of the joint relationship between Tax Service bodies, private companies and university institutions so that together they contribute to the generation of a tax culture in citizens	Visión de Futuro, 19(1), 22-37.

From the research above, it can be concluded that knowledge of taxes will encourage increased tax compliance and the role of universities is recognized as having a contribution to creating a good climate for the tax system.

A good tax system must consider social factors, where it is said that the existing tax system has mostly ignored social problems (Alm, 1996). Ignoring social problems is intended to ignore the involvement of social institutions, including universities, where the establishment is meant to also be a social function in the field of education. This can be proven that the establishment of higher education institutions is carried out by foundations, not by limited liability companies.

It is further said that the success or failure of the tax system is determined by the tug of interest between stakeholders in designing the right tax system for the solution to the economic problems of each country. So the need for a third party that can be accepted by all parties as a bridge between the interests of stakeholders.

(Vito. 2018). Third parties including universities also play an important role in improving education which will have a good influence including one's morality, especially in paying taxes. (Ioana. 2018). It was further explained that the Directorate General of Taxes should not be left alone and other stakeholders in the tax sector must be involved (Darusalarn, 2018) in an effort to increase tax knowledge which will ultimately increase tax compliance. One of the stakeholders is university. *"Taxpayer education means building a tax culture, compliance and citizenship. It is not only encouraging people to pay taxes, but also about explaining taxation and its place in society as a whole"* (Building Tax Culture compliance and Citizenship (OECG)). The function of education is not only to make people pay taxes but also to build a culture of tax compliance and awareness.

Regulation of the Director General of Taxes Number Per -18/Pj/2014 Concerning Instructions for Implementation of Development and Analysis of Information, Data, Reports and Complaints (ILPD), information can be obtained from other parties in accordance with 39/PMK.3/2017 where it reflects that the DGT requires a third party, both the banking sector, universities and tax consultants to support success in collecting taxes

LITERATURE REVIEW

The Relationship of Tax Education and Tax Knowledge

That knowledge about taxation will significant and positive effect on tax compliance. Based on these results, the strengthening of tax education is very important in forming tax knowledge, so as to increase tax compliance. In this case, efforts to socialize taxation can be done through socialization about types of taxes, tax rates, and tax payment mechanisms (Muklis 2015). Education sector regulators along with revenue authorities should introduce basic tax education as a compulsory course into the school curriculum to increase general tax knowledge as it improves tax compliance (Trawule, 2022). Tax education should be encouraged by the tax authorities because it has the potential to positively influence taxpayer compliance (Aremu, 2021).

The Relationship of Tax Knowledge to Tax Awareness

That tax knowledge will encourage someone to comply with tax regulations. There are at least 3 categories related to tax knowledge that must be provided when carrying out tax socialization consisting of first, knowledge related to tax provisions and regulations in this case a person must know when taxes must be paid and what tax rights and obligations are stated in the general provisions of taxation . Second, knowledge related to technical matters such as knowledge of how to calculate, pay and report taxes. Third, the third knowledge is related to general knowledge, which is related to general knowledge such as why you have to pay taxes and what taxes are paid for (Bornman, 2019). Wong (2015) also stated that tax compliance increases if a person is given tax education either through formal education or through courses. It is also said that tax knowledge is positively related to taxpayer compliance (Kirchler, 2008) tax knowledge will lead to higher compliance. The results of the study show that tax knowledge is proven to be one of the factors that influence the level of taxpayer compliance in certain countries (Amin, 2022).

Service Quality Influence Tax Compliance

Parasuraman et al. (1988) in Susuawu (2020) stated that quality is an overall assessment measure of the level of good service, so the quality of tax services includes providing all the best services for maximum satisfaction of taxpayers in their tax compliance efforts. The results of his research show that all variables of the quality of tax services consisting of responsiveness, reliability, empathy and assurance positively and significantly influence tax compliance behavior. Another finding is that the quality of tax authorities' services influences taxpayer compliance (Muawanah, 2017). Found also that the information provided by a institutions have a positive and significant influence on individual tendencies to submit SPT (Alm, 2010). This provides information that services by providing accurate and reliable information will have an impact on compliance in reporting SPT

Tax Compliance Theories

Tax compliance can be defined as the extent to which a taxpayer complies or fails to comply with the tax regulations of his country (Marziana et al., 2010). Whereas based on KEP-550/PJ./2000 article 1 so-called Compliant Taxpayers are Taxpayers who have been determined by the Director General of Taxes as Taxpayers who meet certain criteria as referred to in the Decree of the Minister of Finance Number 544/KMK.04/2000 concerning Criteria for taxpayers who can be given preliminary refunds for overpayment of tax. Criteria for compliant taxpayers is a taxpayer stipulated by the Director General of Taxes as a taxpayer who meets certain criteria as referred to in the Decree of the Minister of Finance Number 544/KMK.04/2000 concerning Criteria for Taxpayers which can be given Preliminary Refunds for overpayment of taxes as amended by Decree of the Minister of Finance Number 235/KMK.03/2003 so that they are called compliant taxpayers. a. timely in submitting the Tax Return; b. do not have tax arrears for all types of taxes, except for tax arrears that have obtained permission to repay or postpone tax payments; c. Financial Statements audited by a Public Accountant or government financial supervisory agency with Unqualified Opinion for 3 consecutive years; and D. never been sentenced for committing a crime

in the field of taxation based on a court decision that has permanent legal force within the last 5 years based on the criteria said, the taxpayer is actually obedient if the person concerned. has fulfilled its tax obligations in accordance with the established regulations. According to Nicoleta, taxpayer compliance is grouped into economic factors and non-economic factors and if it is applied to the provisions in force in Indonesia in accordance with the law, economic obligations can be interpreted as having no tax arrears, never been convicted and non-economic ones are timely in reporting SPT. the financial statements have been audited with unqualified results

The Relation of Tax Compliance with Education, Knowledge and Service and Quality of Service

From previous research, it can be concluded that tax education has an effect on Sawyer's compliance (2001). Tax knowledge has an effect on tax compliance and service quality has an effect on mandatory compliance taxes (Savitri, 2017).

METHODS

The research method was carried out by distributing questionnaires and taking samples in the city of Surabaya, the capital city of East Java province. This city was chosen because of its performance as one of the regions that has achieved the target in tax revenues in 2021. Besides that, 99% of universities that have economics faculties in the city of Surabaya under the DJP East Java Regional Office 1 already have a tax center and have formed a Surabaya tax center forum.

Questionnaire distribution was carried out through tax volunteer activities in the form of filling out SPTs for the period February to March 2023 which is held every month. Meanwhile, tax socialization activities are carried out in the form of a series of webinars on taxes and tax training conducted in tertiary institutions. The sample chosen is individual taxpayers, not entities because most of the agencies already have competent tax personnel and are members of associations or associations of tax consultants.

For data processing it is used with the help of SPSS/SEM. This method is used to analyze the activities that have been carried out by the tax center and received support from the Directorate General of Taxes for the benefit of taxpayers. The research model was carried out as shown in the figure below:

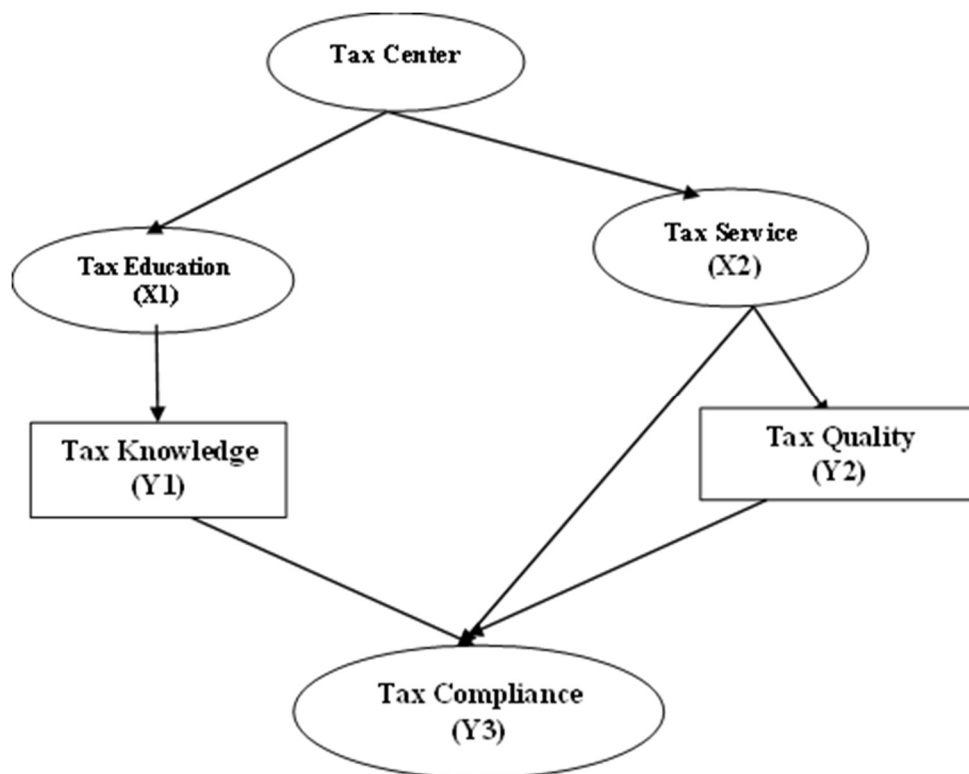


Figure 1. Research Model

Source: Researcher Data (2023)

RESEARCH RESULT

SEM-PLS Testing

Questionnaires filled out by 64 individual taxpayers processed with the help of the SEM-PLS program. The following stages of SEM-PLS analysis are as follows:

Outer Model Evaluation

The Outer Model is evaluated by assessing the value of the validity and reliability of the research model measurements. Here are some tests in *the Outer Model* :

1. Validity Testing

Validity measurement includes convergent validity and discriminant validity. Convergent validity is determined by the parameter *loading factor* (*original sample estimate*) and the AVE value. Discriminant validity is determined based on the results of *the crossloading* of each variable.

a. Convergent Validity Testing

Convergent validity is the correlation between the indicator score and the construct score. The model is said to be valid if it meets *convergent validity* which has value *loading factor* > 0.70 and AVE > 0.5 (Abdillah & Jogiyanto, 2009) . Following mark *outer loading* variable research:

Table 1 Convergent Validity

Indicator	Original Sample (O)	Sample Means (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
<i>Tax Education (X1)</i>					
X1.1	0.838	0.835	0.049	17,161	0.000
X1.2	0.805	0.803	0.066	12,201	0.000
X1.3	0.859	0.857	0.049	17,682	0.000
X1.4	0.823	0.824	0.045	18,125	0.000
X1.5	0.749	0.753	0.061	12,339	0.000
<i>Tax Services (X2)</i>					
X2.1	0.889	0.888	0.034	26,327	0.000
X2.2	0.917	0.920	0.030	30,428	0.000
X2.3	0.904	0.904	0.031	28,988	0.000
X2.4	0.925	0.921	0.026	35,168	0.000
X2.5	0.879	0.879	0.038	23,331	0.000
<i>Tax Knowledge (Y1)</i>					
Y1.1	0.834	0.830	0.052	15,979	0.000
Y1.2	0.838	0.838	0.051	16,438	0.000
Y1.3	0.854	0.856	0.038	22,449	0.000
Y1.4	0.899	0.898	0.032	28,507	0.000
Y1.5	0.888	0.888	0.034	26,327	0.000
<i>Tax Quality (Y2)</i>					
Y2.1	0.942	0.941	0.024	39,634	0.000
Y2.2	0.945	0.944	0.022	42,403	0.000
Y2.3	0.958	0.958	0.013	71,239	0.000
Y2.4	0.741	0.747	0.115	6,435	0.000
Y2.5	0.861	0.862	0.043	20,097	0.000
Y2.6	0.940	0.938	0.022	43,425	0.000
<i>Tax Compliance (X5)</i>					
Y3.1	0.897	0.897	0.037	24,229	0.000
Y3.2	0.844	0.851	0.062	13,716	0.000
Y3.3	0.942	0.939	0.027	34,849	0.000
Y3.4	0.932	0.933	0.029	32,059	0.000
Y3.5	0.905	0.905	0.037	24,217	0.000
Y3.6	0.915	0.917	0.031	29,861	0.000
Y3.7	0.833	0.836	0.050	16,802	0.000

Source: PLS Analysis Results (2023)

All indicators have a value above 0.7 then declared valid as a measuring tool construct funds can be used in research. Convergent validity test can also be seen from the AVE value. Research variables that have values > 0.5 are declared to have convergent validity. The following AVE test results appear in the following table:

Table 2 AVE value

Average Variance Extracted (AVE)	
Tax Education (X1)	0.665
Tax Services (X2)	0.815
Tax Knowledge (Y1)	0.745
Tax Quality (Y2)	0.812
Tax Compliance (Y3)	0.804

Source: PLS Analysis Results (2023)

All variables have a value above 0.5 so that they meet the AVE requirements. So it was concluded that the research indicators met the requirements of convergent validity.

b. Discriminant Validity Testing

In discriminant validity, the *Cross Loading* value will be used. An indicator that meets Discriminant Validity if the indicator's *cross loading value* on the variable is the largest compared to other variables. The following is the *crossloading* value of the research:

Table 3 Cross Loading

Variable	Tax Education (X1)	Tax Services (X2)	Tax Knowledge (Y1)	Tax Quality (Y2)	Tax Compliance (Y3)
X1.1	0.838	0.350	0.532	0.266	0.426
X1.2	0.805	0.351	0.446	0.284	0.394
X1.3	0.859	0.333	0.542	0.378	0.576
X1.4	0.823	0.393	0.613	0.414	0.580
X1.5	0.749	0.382	0.675	0.321	0.560
X2.1	0.356	0.889	0.640	0.727	0.587
X2.2	0.493	0.917	0.772	0.891	0.676
X2.3	0.483	0.904	0.695	0.781	0.612
X2.4	0.379	0.925	0.654	0.797	0.540
X2.5	0.297	0.879	0.615	0.811	0.554
Y1.1	0.514	0.580	0.834	0.627	0.657
Y1.2	0.556	0.698	0.838	0.700	0.757
Y1.3	0.703	0.699	0.854	0.630	0.740
Y1.4	0.666	0.607	0.899	0.594	0.707

Variable	Tax Education (X1)	Tax Services (X2)	Tax Knowledge (Y1)	Tax Quality (Y2)	Tax Compliance (Y3)
Y1.5	0.583	0.648	0.888	0.626	0.746
Y2.1	0.352	0.808	0.638	0.942	0.610
Y2.2	0.315	0.871	0.674	0.945	0.590
Y2.3	0.364	0.872	0.676	0.958	0.603
Y2.4	0.496	0.685	0.684	0.741	0.598
Y2.5	0.389	0.740	0.623	0.861	0.576
Y2.6	0.339	0.819	0.684	0.940	0.608
Y3.1	0.583	0.679	0.795	0.725	0.897
Y3.2	0.556	0.605	0.772	0.565	0.844
Y3.3	0.591	0.566	0.768	0.568	0.942
Y3.4	0.570	0.579	0.721	0.576	0.932
Y3.5	0.576	0.651	0.785	0.659	0.905
Y3.6	0.535	0.554	0.718	0.567	0.915
Y3.7	0.569	0.485	0.677	0.471	0.833

Source: PLS Analysis Results (2023)

All indicators that make up the variables have met discriminant validity which can be seen from the construct indicators which are larger than the other variables.

2. Reliability Testing

a. Composite Reliability

Variable that has value *composite reliability* > 0.70 can be declared fulfilled *composite reliability*. Following mark *composite reliability* PLS test results:

Table 4 Composite Reliability

	<i>Composite Reliability</i>
Tax Education (X1)	0.908
Tax Services (X2)	0.957
Tax Knowledge (Y1)	0.936
Tax Quality (Y2)	0.963
Tax Compliance (Y3)	0.966

Source: PLS Analysis Results (202 3)

All variables have a value *composite reliability* above 0.70. So whole variable stated adequate in can used in analysis next . Reliability testing can also be seen from the *Cronbach Alpha test*, namely:

b. Cronbach Alpha

Variables that have *Cronbach alpha values* > 0.6 are declared reliable. Following results mark *Cronbach alpha* research:

Table 5 Cronbach Alpha

	<i>Cronbach Alpha</i>
Tax Education (X1)	0.874
Tax Services (X2)	0.943
Tax Knowledge (Y1)	0.914
Tax Quality (Y2)	0.952
Tax Compliance (Y3)	0.959

Source: PLS Analysis Results (2023)

All variables have a *Cronbach Alpha value* above 0.6 then whole variable own level high reliability.

Model Equations

Based on the results of data analysis, it is found that *the path diagram* shows the influence of the dependent and independent variables. Path diagrams can show structural equations. The following is a research path diagram:

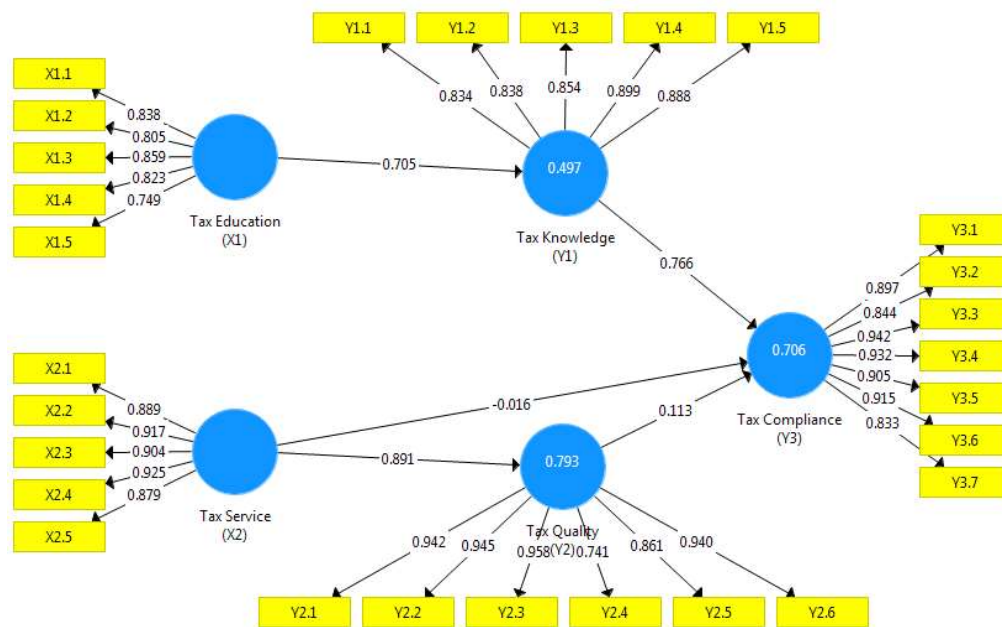


Figure 2 PLS Path Diagram

Source: PLS Analysis Results (2023)

The path diagram above shows the variables *Tax Knowledge (Y1)* which is influenced by the variable *Tax Education (X1)* . Variable *Tax Quality (Y2)* influenced by variables *Tax Service (X2)*, *Tax Knowledge (Y1)* and *Tax Quality (Y2)*. Connection the can outlined in equality structural under following:

$$Y1 = 0.705 X1$$

$$Y2 = 0.891 X2$$

$$Y3 = -0.016 X2 + 0.766 Y1 + 0.113 Y2$$

Inner Model Evaluation

The inner model is evaluated by means of R-Square testing, Testing Predictive Relevance (Q^2) and Testing Hypothesis. Here are some tests in the Inner Model:

1. R-Square Testing

Evaluation of the Inner Model is used to see the direct and indirect effects between variables. Evaluation of the Inner Model begins by looking at the R-Square value. For endogenous latent variables in a structural model that has an R^2 of 0.75 indicating that the model is "strong", an R^2 of 0.50 indicates that the model is "moderate", an R^2 of 0.25 indicates a "weak" model (Ghozali, 2016). The following is the R-Square value of the test results:

Table 6 R-Square Value

	R Square
Tax Knowledge (Y1)	0.497
Tax Quality (Y2)	0.793
Tax Compliance (Y3)	0.706

Source: PLS Analysis Results (2023)

The table above shows the value of R - Square Tax Knowledge (Y1) of 0.497 which means big percentage the effect of Tax Education (X1) is 49.7 % . For value of R-Square Tax Quality (Y2) of 0.793 is interpreted big percentage the effect of Tax Service (X2) is 79.3 % . Whereas the R-Square Tax Compliance (Y3) value is 0.706 which means big percentage the influence of Tax Service (X2), Tax Knowledge (Y1) and Tax Quality (Y2) is 70.6% .

2. Testing Predictive Relevance (Q^2)

Goodness of fit assessment can be seen from the Q^2 value. The value of Q^2 has the same meaning as R Square. The suitability of the structural model can be seen from Q^2 , as follows:

$$Q^2 = 1 - [(1 - R1) * (1 - R2) * (1 - R3)]$$

$$Q^2 = 1 - [(1 - 0.497) * (1 - 0.793) * (1 - 0.706)]$$

$$Q^2 = 1 - [(0.503) * (0.207) * (0.294)]$$

$$Q^2 = 1 - 0.030$$

$$Q^2 = 0.970$$

3. Hypothesis Testing

After the data meets the measurement requirements, a hypothesis test can be carried out using the Bootstrapping method in PLS. The hypothesis test was carried out by comparing the statistical T value of the PLS Bootstrapping test results with the T-Table of 1.96. Following are the results of Hypothesis Testing in the table following this:

Table 7 H results Testing hypothesis

Variable Relations	Original Sample	T Statistics (O/STDEV)	T Table	Information
Tax Education (X1) -> Tax Knowledge (Y1)	0.705	10.462	1.96	Significant
Tax Service (X2) -> Tax Quality (Y2)	0.891	27,639		Significant
Tax Service (X2) -> Tax Compliance (Y3)	-0.016	0.059		Not significant
Tax Knowledge (Y1) -> Tax Compliance (Y3)	0.766	4,924		Significant
Tax Quality (Y2) -> Tax Compliance (Y3)	0.113	0.551		No Significant
Tax Education (X1) -> Tax Knowledge (Y1) -> Tax Compliance (Y3)	0.540	4,327		Significant
Tax Service (X2) -> Tax Quality (Y2) -> Tax Compliance (Y3)	0.101	0.545		No Significant

Source: PLS Analysis Results (2023)

Based on results testing hypothesis, then obtained results as following:

- a. *Tax Education* influential significant to *Tax Knowledge*, because own statistical T value as big 10,462 which means more big from 1.96. Besides that is, the value of the Original Sample shows value of 0.705 states that direction connection is positive.
- b. *Tax Service* influential significant to *Tax Quality*, because own statistical T value as big 27,639 which means more big from 1.96. Besides that is, the value of the Original Sample shows value of 0.891 stated that direction connection is positive.
- c. No *Tax Service* influence significant to *Tax Compliance* , because own statistical T value of 0.953 which means more small from 1.96. Besides that is, the value of the Original Sample shows value - 0.016 stated that direction connection is negative.
- d. *Tax Knowledge* influence significant to *Tax Compliance*, because own statistical T value as big 4,924 which means more-big from 1.96. Besides that is, the value of the Original Sample shows value of 0.766 states that direction connection is positive.
- e. *Tax Quality* no influence significant to *Tax Compliance*, because has a statistical T value of 0.551 which means smaller of 1.96. Besides that is, the value of the Original Sample shows value of 0.113 states that direction connection is positive.
- f. *Tax Education* influence significant to *Tax Compliance* with mediated by *Tax Knowledge*, because has a statistical T value of 4.327 which means greater of 1.96. Besides that is the value of the Original Sample shows value of 0.540 states that direction connection is positive.

- g. *Tax Service* No influence significant to *Tax Compliance* with mediated by *Tax Quality*, because has a statistical T value of 0.545 which means smaller of 1.96.

Influence Tax Education to Tax Knowledge

Based on the hypothesis testing that has been done, it can be concluded that *Tax Education* positive effect and significant to *Tax Knowledge* , with a T-statistic value of 10.462 which is greater from 1.96. The positive direction of this relationship indicates that the better *the Tax Education* , *the Tax Knowledge* of individual taxpayers will increase . This research is in line with Kurniawan's research (2020) which states that Tax Education can increase Tax Knowledge. Primary research (2018) also states that Tax Education has an effect on Tax Knowledge.

Influence Tax Service against Tax Quality

Based on the hypothesis testing done it can be concluded that *Tax Service* has a positive effect and significantly to *Tax Quality* , with a T-statistic value of 27.639 which is greater than 1.96. The positive direction of this relationship shows that the more Good *Tax Service* can increasing *the Tax Quality* of individual taxpayers .

Influence Tax Service against Tax Compliance

Based on the hypothesis testing conducted, it can be concluded that *Tax Service* has a positive effect and not significant to *Tax Compliance* , with a T-statistic value of 0.059 which is smaller than 1.96. The negative direction indicates that the more Good *Tax Service* just u will reduce *the Tax Compliance* of individual taxpayers . The results of the study are not in line with Dharmayanti's research (2023) which states that the quality of Tax Service affects Tax Compliance. Research by Silalahi et al., (2015) also states that Tax Service has a substantial impact on Tax Compliance.

Influence Tax Knowledge of Tax Compliance

Based on the hypothesis testing conducted, it can be concluded that *Tax Knowledge* has a positive and significant effect on *Tax Compliance* , with a T-statistic value of 4.924 which is greater than 1.96. The positive direction indicates that the better *the Tax Knowledge* will increase *the Tax Compliance* of individual taxpayers . The results of the research are in line with the research of Aprilia et al., (2022) which states that Tax Knowledge has an influence on Tax Compliance. Apart from that, Kurniawan's research (2020) also states the same thing, namely that Tax Education has a significant effect on Tax Compliance.

Influence Tax Quality against Tax Compliance

Based on the hypothesis testing conducted, it can be concluded that *Tax Quality* has a positive and negative effect significantly to *Tax Compliance* , with a T-Statistic value of 0.551 which is smaller than 1.96. The positive direction indicates that the better *the Tax Quality* will increase *the Tax Compliance* of individual taxpayers . This research is not in line with the research of Mansyuri et al., (2022) and Artawan et al., (2020) which state that Tax Quality has a significant

effect on Tax Compliance.

Influence Tax Education against Tax Compliance is mediated by Tax Knowledge

Based on the hypothesis testing conducted, it can be concluded that *Tax Education* has a positive and significant effect on *Tax Compliance* with mediation *Tax Knowledge*, because own the T-Statistics value is 4.327 which is greater than 1.96. The positive direction shows that the better *the Tax Education* and *Tax Knowledge* will increase *the Tax Compliance* of individual taxpayers.

Influence Tax Service against Tax Compliance is mediated by Tax Quality

Based on the hypothesis testing conducted, it can be concluded that *Tax Service* has a positive and negative effect significantly to *Tax Compliance* with mediation *Tax Quality*, because own the T-statistic value is 0.545 which is smaller than 1.96. The positive direction indicates that the better *the Tax Service* and *Tax Quality* will increase *the Tax Compliance* of individual taxpayers.

CONCLUSION

Based on the results of the analysis obtained, then the conclusion from study This are :

1. *Tax Education* influential significant and has a direction relationship positive to *Tax Knowledge* of individual taxpayers.
2. *Tax Service* has a significant effect and have a direction relationship positive positive on *Tax Quality* individual taxpayers.
3. *Tax Service* has no significant effect and has a negative direction toward *Tax Compliance* for individual taxpayers.
4. *Tax Knowledge* has a significant effect and has a positive direction towards *Tax Compliance* for individual taxpayers.
5. *Tax Quality* no effect significant and has a positive direction toward *Tax Compliance* of individual taxpayers.
6. *Tax Education* has a significant effect and has a positive relationship towards *Tax Compliance* with mediated by *Tax Knowledge* individual taxpayers.
7. *Tax Service* is influential not significant and has a positive relationship towards *Tax Compliance* with mediated by *Tax Quality* individual taxpayers.

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