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## The role of taxpayer awareness in improving tax compliance: e-filing, self-assessment, and understanding

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### ABSTRACT

**Purpose:** This study aims to analyze the effect of the e-Filing system, self-assessment system, and understanding of taxpayers on WPOP compliance by requiring taxpayer awareness as an intervening variable. In this study, the examiner examined WPOP compliance at KPP Pratama Gresik using independent variables, namely the e-Filing system, self-assessment system, taxpayer understanding and taxpayer awareness.

**Methodology/approach:** The sample for this research is individual taxpayers registered at KPP Pratama Gresik. The sampling method used purposive sampling technique with a total of 75 respondents. This study uses primary data obtained from respondents' responses. This research data analysis uses the SmartPLS method.

**Findings:** The results of this study prove that e-Filing has an impact on WPOP compliance, while the self-assessment system, taxpayer understanding, and taxpayer awareness have no impact on WPOP compliance. Next, the self-assessment system has an impact on taxpayer awareness, while the e-Filing system and taxpayer understanding have no impact on taxpayer awareness. Then taxpayer awareness cannot mediate the relationship between the e-filing system, self-assessment system, and taxpayer understanding of individual taxpayer compliance.

**Practical and Theoretical contribution/Originality:** This study can explain the Attribution theory. Attribution theory studies how a person processes an event and studies how a person understands the causes of their behavior. By using attribution theory in this research, this observation can explain the factors of the e-Filing system, Self Assessment System, and taxpayer understanding that influence increased WPOP compliance.

**Research Limitation:** The author's limitation is that the data collection process carried out via Google Form generally relies on voluntary participation from respondents, which can limit sample diversity. Recommendations for future researchers are that researchers can consider using more varied data collection methods, such as interviews, which allow for more control



over the selection of respondents and can increase the representativeness of the sample.

**Keywords:** Awareness; Compliance; System; Taxation; Understanding.

## INTRODUCTION

The Organisation for Economic Cooperation and Development (OECD) criticized Indonesia's tax ratio, stating that Indonesia's tax ratio is noteworthy because it is much lower than the average tax ratio of OECD member countries. In 2018, Indonesia's tax ratio only reached 11.9%, while the average tax ratio of OECD countries was 34.3%. In 2017, the WPOP compliance rate in Indonesia was recorded at 68.55%. Although it had increased to 71.81% in 2018, the compliance rate then decreased for two consecutive years, namely to 69.01% in 2019 and 66.03% in 2020 (Anugrah & Fitriandi, 2022). The DGT reported that until the reporting deadline in April 2024, as many as 14.18 million taxpayers have submitted their tax returns. In detail, 1.04 million came from corporate taxpayers, while the other 13.14 million came from individual taxpayers. This number shows an increase compared to 2023, where only 13.24 million taxpayers reported their annual tax returns.

Taxpayer compliance is one of the relevant factors in the modern tax system. However, it is not easy to implement because the community has not fulfilled its obligations in terms of fulfilling its tax obligations. The current target of the taxpayer compliance ratio in Indonesia that has been determined by the taxpayer authority is still low. According to Idrus et al. (2021) Tax compliance is a rule that can theoretically be explained by considering three types, namely compliance in payment, compliance in storage, and compliance in reporting. Tax compliance that does not increase will threaten the government's efforts to improve people's welfare. In recent years, the government has been trying to maximize state revenue, especially tax revenues (Trihana & Ismunawan, 2022).

One way to optimize WPOP compliance is to implement tax collection with the Self Assessment System. Self Assessment System is a tax collection system where the authority of taxpayers is in calculating, paying taxes, and reporting them as stated in Law Number 28 of 2007 concerning General Provisions and Tax Procedures. And requires taxpayers to understand tax regulations in accordance with the Tax Law (Timur & Tsabitah, n.d.).

With the implementation of the Self Assessment System, it is hoped that taxpayers will voluntarily and actively fulfill their rights and responsibilities for their taxes. Research that has been carried out Febriantini & Umaimah (2022), Amanda et al. (2023) and Gusti & Other (2023) proving that the Self Assessment System has a relevant effect on taxpayer compliance. Meanwhile, the research carried out Utamidewi (2023) and Chandra & Arisman (2023) proving that the Self Assessment System has no effect on taxpayer compliance.

The DGT also made innovations to make it easier for taxpayers to carry out their taxes without visiting the nearest KPP, namely by launching a tax method that uses electronic

media in the form of an Electronic Filing System (e-Filling). Taxpayers are required to understand the operation of e-Filling through the internet network and are expected to increase WPOP's compliance in carrying out their tax rights and obligations (Pagawak, 2021). The implementation of e-Filling can help taxpayers report their own tax returns online, but there are still many taxpayers who do not understand how to operationalize the e-Filling system. Previous research conducted Wulandini & Srimindarti (2023), Amanda et al. (2023) proving that the e-Filling system has a positive and significant effect on taxpayer compliance. Meanwhile, the research carried out Lestari et al. (2023), Putri & Nurhayati (2023) and Arief & KH (2023) proving that the implementation of e-Filling has no effect on WPOP compliance.

In the operation of the e-Filling system and Self Assessment System, there is a possibility that taxpayers will not be disobedient in carrying out their taxation, one of which is due to the lack of understanding of taxpayers in calculating, paying, and reporting their taxes independently. Therefore, it is very useful for taxpayers to understand the information and tax policies that are running. So that taxpayer compliance can increase due to taxpayer understanding (March, 2023). Research conducted Marpaung (2023) and Fitri & Annisa (2023) proving that taxpayers' understanding has a positive impact on WPOP compliance. Meanwhile, the research carried out Wulandini & Srimindarti (2023) proving that the taxpayer's understanding has no effect on taxpayer compliance.

The implementation of the Self Assessment System, the use of e-filling and the understanding of taxpayers in tax collection is expected to increase WPOP compliance. Compliance is formed with taxpayers who carry out their tax obligations voluntarily, and according to the predetermined deadline. By increasing tax compliance on taxes that have been paid by taxpayers, the state can increase revenue. WPOP compliance really affects tax performance. In this situation, taxpayer awareness serves an important function to determine taxpayer compliance behavior (Permana & Susilowati, 2021).

Taxpayers awareness of tax benefits describes internal factors that influence the exclusive actions or behaviors of WPOP (Ramadhani & Umaimah, 2023). Research gap In this study, the influence of taxpayer awareness on tax compliance. Research conducted by Ramadhani & Umaimah (2023) and Ningsih & Umaimah (2024) shows that taxpayer awareness has a significant positive effect on tax compliance, with this awareness encouraging taxpayers to carry out their obligations voluntarily. However, another study by Sitorus & Wardhani (2024) found different results, namely that taxpayer awareness did not have a significant effect on taxpayer compliance. This points to the need for further research to understand the factors that influence the relationship between taxpayer awareness and tax compliance, as well as the contexts that can moderate or mediate those relationships.

Wulandini & Srimindarti (2023) have conducted research using primary data obtained through questionnaires. The results of the study show that the e-filling system and tax sanctions have a positive and significant effect on taxpayer compliance, while tax understanding has no effect. Meanwhile, the research conducted Fitri & Annisa (2023) using data analysis techniques, namely multiple linear regression analysis with the SPSS program, the results of which show that taxpayer awareness, taxpayer understanding, and tax sanctions have a positive effect on taxpayer compliance. The shortcoming in the study is the lack of other variables that can affect taxpayer compliance. Therefore, the researcher added the variable *Self Assessment System* which can affect taxpayer compliance.

The novelty of this study lies in the addition of variables that have not been tested in previous studies by Tulenan et al. (2017), Supriatiningsih & Jamil (2021), Karlina & Ethics (2020) and

Syafira & Nasution (2021) that needs to be explored further. Because the results of the study show that tax sanctions have no effect on taxpayer compliance. This may indicate that other factors that have not been studied may play a more significant role in influencing tax compliance. This includes using taxpayer awareness as an intervening variable that bridges the relationship between independent variables (e-filing system, self-assessment, taxpayer understanding) and dependent variables (taxpayer compliance), as well as providing a deeper understanding of the influence of these factors on compliance through taxpayer awareness.

This study aims to analyze the influence of the e-Filing system, self-assessment system, and taxpayer understanding on the compliance of Individual Taxpayers (WPOP), with taxpayer awareness playing a role as an intervening variable. In this context, the research was conducted at the Tax Service Office (KPP) Pratama Gresik. The independent variables tested were the e-Filing system, the self-assessment system, and the taxpayer's understanding, while the dependent variables analyzed were WPOP compliance. This research is important to find out whether the e-Filing system, self-assessment system, and taxpayer understanding have an influence on WPOP compliance. In addition, this study also aims to test whether taxpayer awareness as an intervening variable can function as a bridge that connects the influence of the e-Filing system, self-assessment system, and taxpayer understanding of individual taxpayers' compliance.

In 1958, Fritz Heider was the first person to introduce the theory of attribution and was developed by Harold Kelley in 1972. Attribution theory explains a person's behavior that is determined by a combination of internal and external factors (Kamila et al., 2023). Internal factors are behaviors that are under the personal control of the individual himself, while external factors come from external situations that affect the individual's behavior compulsively (Tambunan, 2021). Attribution theory studies how a person's process in defining an event and how a person understands the causes of the behavior committed. This theory develops explanations for judging people, depending on the meaning that is linked to a particular behavior (Zaikin et al., 2023). By using the attribution theory in this study, this observation can elaborate on the factors of the e-Filing system, Self Assessment System, and taxpayer understanding that affect the improvement of WPOP compliance.

The e-Filing system is a process or method of submitting Annual Tax Returns that is carried out electronically or online through the website of the Directorate General of Taxes (DGT), as well as through Application Service Providers (ASP) or Application Service Providers. The use of e-Filing can make it easier for taxpayers to report their taxes and do not need to bother coming to the tax office (Setiadi & Bandiyono, 2021).

Self Assessment System is a method of collecting taxes in registering as a taxpayer and doing all tax matters freely. With this system, taxpayers can be responsible for their tax recapitulation and collection, so that the government gives confidence to taxpayers in calculating, paying, and depositing the amount of tax owed independently (Postel & Amiranto, 2024).

Taxpayer understanding is a way in which taxpayers master tax policies and laws in carrying out their tax obligations. Interpreting tax laws is an effort for taxpayers to know taxation. In the majority of cases, taxpayers will not comply unless they understand the tax law. Understanding taxation includes understanding how to fill out tax returns, calculating the amount of tax owed appropriately using tax provisions, making full-time payments or deposits, and reporting the amount of tax owed at the place where the taxpayer is registered (Juliano, 2023).

Taxpayer awareness is a situation in which taxpayers know, understand, and implement tax provisions voluntarily and correctly. The high quality of awareness shows the level of

taxpayer compliance with their tax obligations (Putra et al., 2021). Taxpayers who are tax aware will have confidence about the importance of paying taxes to support the implementation of state development (Madjodjo & Baharuddin, 2022).

Taxpayer compliance is the behavior of taxpayers who are aware of and carry out regularity in their tax obligations, especially WPOP. Taxpayers calculate, pay and pay taxes in accordance with tax regulations and laws within a predetermined time (Hartinah et al., 2023). In this situation, taxpayers must be correct and honest in depositing and submitting tax returns in accordance with the income they receive. Tax compliance is one of the supports that can increase state revenue from tax revenues that have been paid by taxpayers.

The e-Filing system is a method where tax documents can be sent to the tax department via the internet or online (Amanda et al., 2023). Results Heryanto & Hendaris (2023) shows that with the implementation of the e-Filing system, it is hoped that it will be able to provide convenience for WPOP when reporting tax returns that can be done anytime and anywhere. However, there are most taxpayers who do not understand how to operate, so the lack of understanding in the use of the e-Filing system can make it difficult for taxpayers when carrying out their tax obligations (Risinia & Poniman, 2023). Based on attribution theory, the e-Filing system is an external factor that affects the addition of WPOP compliance. From this explanation, the following hypothesis formulation is obtained:

**H<sub>1</sub> :The e-Filling system affects WPOP compliance**

In this method, taxpayers gain confidence in calculating, paying, and paying their taxes independently (Sofyan & Sudirgo, 2023). Improving the quality and effectiveness of the Self Assessment System will increase the likelihood of taxpayers to comply in fulfilling their tax obligations. This leads to the hypothesis that the better and more transparent this system is implemented, the higher the level of taxpayer compliance, both in terms of tax payments and reporting, will increase. A transparent and easy-to-understand system, accompanied by supportive policies, will foster a positive attitude from taxpayers towards their tax obligations (Yanti & Sibarani, 2023). Research conducted Gusti & Other (2023) proving that the self assessment system has a positive effect on WPOP compliance. In attribution theory, the Self Assessment System can be seen as an external factor that motivates taxpayers to act in accordance with their obligations. From this explanation, the following hypothesis formulation is obtained:

**H<sub>2</sub> :Self Assessment System affects WPOP compliance**

Tax understanding refers to the extent to which taxpayers understand the applicable tax regulations, procedures, and provisions in their country. This understanding includes knowledge of tax rates, applicable tax types, reporting obligations, and tax payment and remittance mechanisms. Taxpayers who have a good understanding of tax laws tend to be more compliant with their tax obligations. Conversely, taxpayers who lack understanding of the tax system are often unaware of their obligations (Laia & Tipa, 2023). Research conducted Risinia & Poniman (2023) and Sulastiningsih et al. (2023) proving that the understanding of taxation has a positive and significant influence on WPOP compliance. In attribution theory, tax understanding is an internal factor that plays a role in shaping taxpayers' attitudes towards their tax obligations. These internal factors include the knowledge, awareness, and perception of taxpayers towards their tax obligations. From this explanation, the following hypothesis formulation is obtained:

**H<sub>3</sub>: Taxpayer understanding affects WPOP compliance**

Taxpayer awareness refers to a condition in which taxpayers not only know their tax obligations, but also understand that these obligations are part of social and state responsibility. Whether sanctioned or not, taxpayers must carry out their obligations to pay and pay taxes. Obligations arise as a result of taxpayer awareness, not by chance (Ardani,



2022). Research conducted Fitri & Annisa (2023) and Lestari et al. (2023) proving that increasing taxpayer awareness will result in the understanding and implementation of their tax responsibilities so that it can affect the level of taxpayer compliance. Taxpayer awareness can be seen as an internal factor that plays a significant role in determining taxpayers' actions towards their tax obligations. The attribution theory states that if a person is aware of the importance of tax obligations and feels a sense of personal responsibility, they will tend to act in accordance with applicable social norms, namely paying taxes on time and in accordance with existing regulations. From this explanation, the following hypothesis formulation is obtained:

**H<sub>4</sub>: Taxpayer awareness affects WPOP compliance**

In the plan to implement WPOP awareness and compliance, the DGT applies an e-Filing system to make it easier for taxpayers to report their annual tax returns (Karsam et al., 2022). The e-Filing system is an update in the tax reporting system designed to make it easier for taxpayers to file their Annual Tax Return (SPT) electronically (Riksfardini et al., 2023). The implementation of e-Filing uses the internet network without going directly to the Tax Service Office (KPP) to report the annual tax return. According to research Monika and Jenni (2021) In order for the e-Filing system to be successful and smooth, taxpayers need awareness and compliance when carrying out their tax responsibilities in accordance with the tax law. The e-Filing system functions as an external factor that supports taxpayers' obligations. However, a more fundamental internal factor is the awareness of taxpayers themselves. The attribution theory explains that if taxpayers are aware of the importance of tax obligations and understand that correct reporting is their personal responsibility, they are more likely to comply with those obligations, even though the e-Filing system makes it easier for them. This awareness will encourage taxpayers to make the most of this system, which in turn will increase the level of tax compliance. From this explanation, the following hypothesis formulation is obtained:

**H<sub>5</sub>: The e-Filing system affects taxpayer awareness**

Self Assessment System is a method of taxation in which taxpayers are required to sum, pay, and deposit their own tax collection. In the research Wake & Indarti (2024) and Soles (2023) proving that the self-assessment system has a positive effect on taxpayer awareness. The Self Assessment System encourages taxpayers to be more active in understanding tax regulations, calculating tax payable, and making timely payments. In other words, the Self Assessment System makes taxpayers more aware of the importance of their role in the tax system and encourages them to be more responsible in fulfilling their obligations. According to Janrosli (2023) This method depends on the awareness of taxpayers in fulfilling their tax responsibilities. In attribution theory, the Self Assessment System can be considered as an external factor that affects taxpayer awareness. Although taxpayer awareness is an internal factor, the implementation of this system provides an external environment that encourages taxpayers to be more aware and responsible for their tax obligations. From this explanation, the following hypothesis formulation is obtained:

**H<sub>6</sub>: Self Assessment System affects taxpayer awareness**

Taxpayer understanding is an important matter for taxpayers in understanding the applicable tax system and laws in carrying out their tax responsibilities. Without a good understanding, taxpayers may not know what obligations they actually have or even the correct way to fulfill those obligations, which in turn can lead to omissions or inconsistencies in tax reporting (Limbong et al., 2023). According to Hikmah et al. (2023) Low understanding of tax laws can create problems in taxpayers' awareness of their tax compliance. Taxpayers who have a good understanding of taxation tend to have a higher awareness to fulfill their tax obligations. Taxpayer awareness is also defined as a manifestation of taxpayers' understanding in fulfilling

tax responsibilities (Zaikin et al., 2023). In attribution theory, taxpayer understanding plays an important role as an internal factor in increasing tax awareness and compliance. By increasing taxpayers' understanding of tax obligations, as well as increasing taxpayer awareness, tax authorities can create conditions that support tax compliance more effectively. From this explanation, the following hypothesis formulation is obtained:

**H<sub>7</sub>: Taxpayer understanding affects taxpayer awareness**

The e-Filing system is a method used to submit annual tax returns which are carried out online (Rahmadani et al., 2024). According to Fikriyah & Trisnaningsih (2023) WPOP compliance has increased with the e-Filing system, as it provides greater convenience, transparency, and accessibility. The process of filling out the annual tax return, which previously could be considered complicated or time-consuming, is now simpler and faster thanks to this system. Research conducted Ramadhan, n.d. (2024) revealed that taxpayers' awareness in carrying out their tax responsibilities must be raised again to familiarize WPOPs in tax reporting through the e-Filing system. Taxpayer awareness is closely related to their understanding of the importance of taxes for state development and social welfare. Therefore, although e-Filing simplifies the administrative process, if taxpayers do not have sufficient understanding or awareness of tax obligations, they may not make full use of this system. In attribution theory, the e-Filing system can be considered as an influential external factor in increasing taxpayer awareness, while awareness itself is an internal factor that encourages them to carry out their tax obligations properly. From this explanation, the following hypothesis formulation is obtained:

**H<sub>8</sub>: Taxpayer awareness can mediate the relationship between the influence of the e-Filing system on WPOP compliance**

Indonesian government officials implement a self-assessment system in the operation of tax collection (Utari & Sofya, 2023). Self Assessment System is a tax collection method that is given flexibility in totaling, paying, and paying its own taxes. In this system, taxpayers are fully responsible for ensuring that the tax paid is in accordance with applicable regulations. (Hidayat & Damayanti, 2024). According to Wael & Engko (2023) With this freedom, it can have an impact on taxpayers to increase awareness of their tax responsibilities and can increase WPOP compliance. The implementation of a self-assessment system can increase WPOP compliance, but the effect will be stronger if it is accompanied by increased taxpayers' awareness of their tax obligations. If taxpayers do not have sufficient awareness, even though they are given flexibility through the self-assessment system, they may not make the best use of this freedom. In attribution theory, the self-assessment system acts as an external factor that encourages taxpayers to be more responsible in carrying out their tax obligations. Through the implementation of this system, taxpayers can realize that compliance is not only about following the rules, but also about more independent and autonomous management of obligations, which in turn can strengthen their awareness of the importance of taxation. From this explanation, the following hypothesis formulation is obtained:

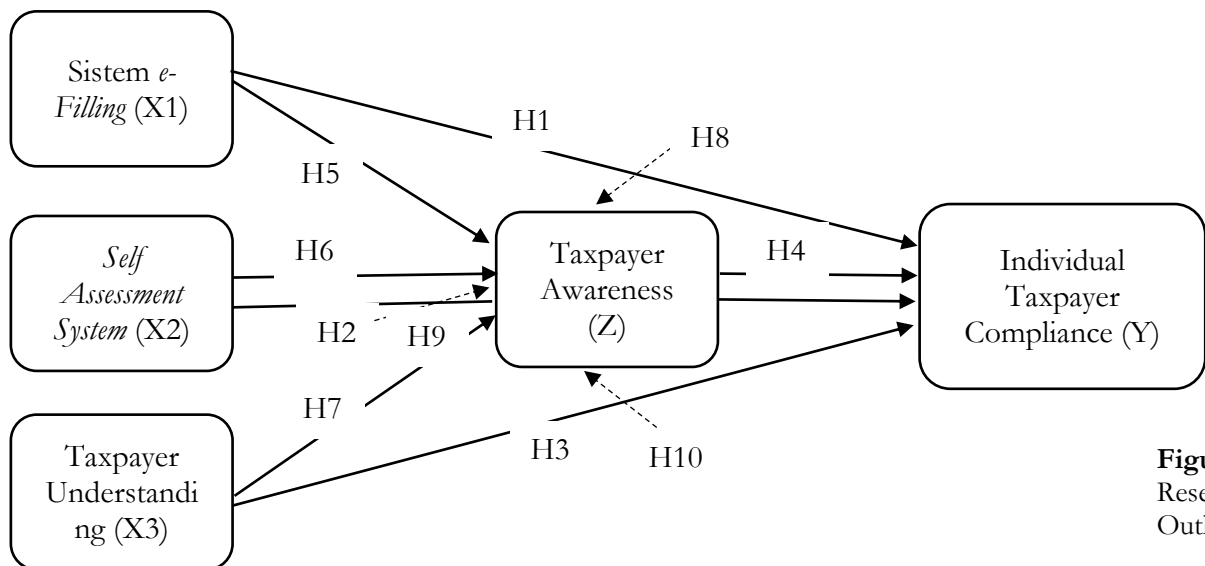
**H<sub>9</sub> :Taxpayer awareness can mediate the relationship between the influence of the self-assessment system on WPOP compliance**

Taxpayers' understanding includes correct knowledge of the tax system, starting from the types of taxes that must be paid, how taxes are calculated, to reporting mechanisms that are in accordance with applicable laws. Without proper understanding, taxpayers will not be able to carry out their obligations properly, and this can lead to non-compliance or errors in reporting (Rioni et al., 2023). Taxpayers awareness and understanding of taxation has an impact on taxpayer compliance. High awareness of tax obligations makes taxpayers feel that they have a moral and legal responsibility to report and pay taxes correctly and on time.

Taxpayers who are aware of their obligations are more likely to seek to meet their tax obligations, not only because they fear sanctions, but because they understand the importance of their contribution to the country and society (Permana & Susilowati, 2021). Research conducted Agustina & Umamah (2022) shows that the level of taxpayer understanding shows the level of taxpayer awareness, the higher the level of taxpayer understanding, the higher the level of taxpayer awareness, the higher the taxpayer awareness will also increase and can increase the level of taxpayer compliance. In attribution theory, taxpayers' understanding can be seen as an internal factor that directs or motivates their actions related to tax obligations. These internal factors include the personal knowledge, values, and attitudes possessed by taxpayers, which shape their decision to comply or not comply with tax regulations. From the following explanation, the following hypothesis formulation is obtained:

**H<sub>10</sub> : Taxpayer awareness can mediate the relationship between the influence of taxpayer understanding on WPOP compliance**

This study examines four variables, namely the e-Filing system, self-assessment system, taxpayer understanding, and taxpayer awareness which are thought to have an influence on WPOP compliance variables. Based on the estimates of these variables, the researcher made the following research framework:



**Figure 1.**  
Research  
Outline



## METHOD

This research approach uses quantitative research techniques that use numerical data to test the influence of *e-Filling*, *Self Assessment System*, and taxpayers' understanding of individual taxpayers' compliance with taxpayer awareness as an intervening variable.

The population of this study is WPOP who are required to pay and report taxes. The assessor selected samples from the population using a purposive sampling technique, where sampling based on certain considerations was synchronized with the data criteria, namely WPOP registered at KPP Pratama Gresik and having an NPWP. Based on research [Ramadhani & Umaimah \(2023\)](#) The number of samples was taken using the Hair formula, namely: Sample = 5 x Number of Indicators Used = 5 x 12 Indicators = 60 Respondents, and the sample obtained in this study was 75 Respondents who met the criteria. The type of data is in the form of subject data from primary data sources obtained from WPOP registered at KPP Pratama Gresik through the distribution of questionnaires. The data collection process used in this study is through a questionnaire distributed to respondents directly through an online questionnaire that can be accessed with a google form. The results of the questionnaire answers were then calculated using the Likert 4 scale, namely Very Good (SB), Good (B), Not Good (TB), and Very Bad (STB). The Likert Scale 4 is intended to eliminate the weaknesses contained in the 5 or 7 scale, with the following reasons: 1) The undecided category has a double meaning, which can be interpreted as not being able to decide or give an answer (according to the original concept), or it can also be interpreted as neutral, disagreeing or disagreeing, or even hesitant; 2) The availability of answer options in the middle causes a central tendency effect, especially for respondents who are doubtful about the direction of their opinion tendency, whether they tend to agree or disagree ([Melianti et al., 2020](#)).

Taxpayer compliance is a situation where taxpayers are aware that they will carry out their tax responsibilities and rights in accordance with the rules of the current tax law. Indicators that include taxpayer compliance variables are taxpayers in registering, paying and submitting tax returns on time ([Adawiyah et al., 2023](#)).

The e-Filling system is a method in taxation that uses the internet network to report WPOP annual tax returns through the DGT website ([Novianti et al., 2023](#)). Indicators in the e-Filling system include the benefits of usability and ease of using the e-Filling system, as well as the speed of submitting tax returns with more efficient time and energy ([Jatnika et al., 2024](#)).

The Self Assessment System is a tax collection method that provides trust and freedom to taxpayers to carry out their tax responsibilities independently. Indicators in the self-assessment system include calculating taxes, paying taxes, and reporting their own taxes ([Amanda et al., 2023](#)).

Taxpayer understanding is a condition in which taxpayers understand and know all tax processes or procedures in accordance with the rules of tax law that are running in fulfilling their tax responsibilities. Indicators that include the variable of taxpayer understanding are that taxpayers have carried out their tax obligations in accordance with applicable tax laws ([Septianingrum & Sofianty, 2023](#)).

Taxpayer awareness is a situation in which taxpayers are aware of and fulfill and carry out their tax obligations without coercion. Indicators in taxpayer awareness include taxpayers knowing the function of taxes as a support for state development and being aware of tax regulations and laws ([Ramadhani & Umaimah, 2023](#)).

The data analysis of this study uses the Structural Equation Model (SEM) method and the regression equation used is multiple linear regression because in this study there is more than one independent variable that is studied. The multiple linear regression approach was chosen to allow simultaneous analysis of the influence of several independent variables on the dependent variables, so that a more comprehensive picture could be obtained. Data Structural Equation Modelling (SEM) is one of the methods currently used to overcome the weaknesses of existing regression methods. The analysis technique of this study tests a relationship that connects variables with hypotheses in more detail. From each variable can be in the form of factors built from several indicators. And each hypothesis will be tested through the SmartPLS application to test the relationship between variables.

Through the SmartPLS application, the data analysis used is Partial Least Square (PLS). Partial Least Square (PLS) is a multivariate statistical analysis technique that compares dependent variables with independent variables ([Azzahra et al., 2024](#)). The PLS data analysis technique has two submodels, namely the measurement model consisting of convergent validity and discriminatory validity used to test validity and reliability, while the structural model is to test causality or hypothesis with a research prediction model ([Mianti & Budiwitjaksono, 2021](#)). The reason for using PLS-SEM (Partial Least Squares Structural Equation Modeling) is because it has a higher level of flexibility compared to other regression methods, especially in research that connects theory and data. This method allows for the analysis of complex relationships between latent and manifest variables, even with data that does not meet assumptions of normality or limited sample size, and can be used to explore larger and complex models within existing theoretical frameworks ([Rifai, 2015](#)).

## RESULTS AND DISCUSSION

This study uses primary data obtained from the distribution of questionnaires via google form to respondents, namely WPOP registered at KPP Pratama Gresik. The sample produced from the distribution of the questionnaire was 99 respondents. Of the 99 respondents, there were 75 respondents who met the criteria as a research sample for hypothesis testing, and 24 respondent answers that did not meet the criteria.

Characteristic	Information	Sum
<b>Gender</b>	Man	48
	Woman	27
<b>Total</b>		75
<b>Age</b>	20 Years - 30 Years	51
	31 Years - 40 Years	14
	> 40 Years	10
	<b>Total</b>	75
<b>Last Education</b>	High School/Vocational School/Equivalent	49
	S1	22
	S2	2
	S3	1
	D3	1
	<b>Total</b>	75
<b>Long Time as a Taxpayer</b>	1 - 5 Years	56
	6 - 10 Years	13
	11 - 15 Years	4
	> 15 Years	2
	<b>Total</b>	75

**Table 1.**  
Description  
of Research  
Data

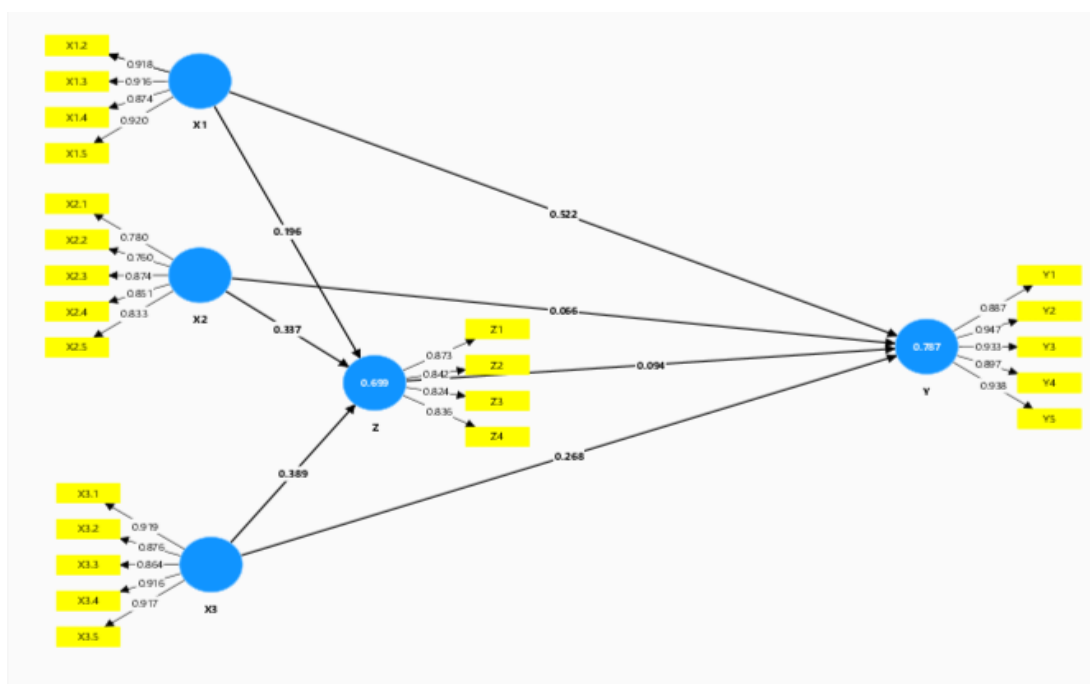
Based on the table above, it can be seen that the number of characteristics is 48 male respondents, and 27 female respondents. The age characteristics of 20-30 years old amounted to 51 respondents, 31-40 years old amounted to 14 respondents, and over 40 years old amounted to 10 respondents. The number of characteristics of the last education of high school/vocational/equivalent was 49 respondents, S1 was 22 respondents, S2 was 2 respondents, S3 was 1 respondent, and D3 was 1 respondent. Then the number of characteristics of being a taxpayer for 1-5 years was 56 respondents, 6-10 years was 13 respondents, 11-15 years was 4 respondents, and more than 15 years was 2 respondents.

Construction	Item	Loading Factor	Information
<b>Sistem e-Filling (X1)</b>	X1.1	0,918	Valid
	X1.2	0,896	Valid
	X1.3	0,916	Valid
	X1.4	0,874	Valid
	X1.5	0,920	Valid
<b>Self Assessment System (X2)</b>	X2.1	0,780	Valid
	X2.2	0,760	Valid
	X2.3	0,874	Valid
	X2.4	0,851	Valid
	X2.5	0,833	Valid
<b>Taxpayer Understanding (X3)</b>	X3.1	0,919	Valid
	X3.2	0,876	Valid
	X3.3	0,864	Valid
	X3.4	0,916	Valid
	X3.5	0,917	Valid
<b>Taxpayer Awareness (Z)</b>	Z1	0,873	Valid
	Z2	0,842	Valid
	Z3	0,824	Valid
	Z4	0,836	Valid
<b>WPOP Compliance (Y)</b>	Y1	0,887	Valid
	Y2	0,947	Valid
	Y3	0,933	Valid
	Y4	0,897	Valid
	Y5	0,938	Valid

Source: SmartPLS Output, 2024

**Table 2.**  
Results of  
Convergent  
Validity Test

The validity test shows the value of the loading factor which is one of the criteria of convergent validity. The validity test results of research indicators that are above 0.70 mean that the indicators are declared valid and meet the convergent validity value, which is  $> 0.70$  (Andreansyah & Farina, 2022). Thus, the loading factor value in this study, 24 items were declared valid as latent variables and qualified for the convergent validity test, which was  $> 0.70$ . In this study, the PLS analysis examined the influence between the variables of the e-Filing system, the variables of the self-assessment system, the variables of taxpayer understanding, the variables of taxpayer awareness, and the variables of WPOP compliance. This validity test was measured with 12 indicators and the following description was obtained:



**Figure 2.**  
Relationship  
Between  
Variables

Construction	AVE Scores	Information
X1 (e-Filing System)	0,819	Valid
X2 (Self Assessment System)	0,674	Valid
X3 (Taxpayer Understanding)	0,808	Valid
Z (Taxpayer Awareness)	0,712	Valid
Y (WPOP Compliance)	0,848	Valid

**Table 3.**  
Results of the  
Validity Test  
of  
Discrimination

The discrimination validity test shows that the Average Variance Extracted (AVE) value > 0.5 means valid (Widyari, 2023). From the table above, it can be seen that all variable indicators consisting of e-Filling system variables, self-assessment system variables, taxpayer understanding variables, taxpayer awareness variables, and WPOP compliance variables have met the requirements for the discriminatory validity test, which is > 0.5 and are declared valid as latent variables.

**Table 4.**  
Reliability Test  
Results

Construction	Cronbach's Alpha	Composite Reliability	Information
<b>X1 (e-Filling System)</b>	0,945	0,947	Reliable
<b>X2 (Self Assessment System)</b>	0,879	0,894	Reliable
<b>X3 (Taxpayer Understanding)</b>	0,940	0,945	Reliable
<b>Z (Taxpayer Awareness)</b>	0,866	0,872	Reliable
<b>Y (WPOP Compliance)</b>	0,955	0,957	Reliable

Source: SmartPLS Output, 2024

**Table 5.**  
Reliability Test  
Results

	R-Square
<b>Y (Individual Taxpayer Compliance)</b>	0,787
<b>Z (Taxpayer Awareness)</b>	0,699

Source: SmartPLS Output, 2024

**Table 6.**  
Path  
Coefficient  
(Testing  
Direct Effect  
Hypothesis)

	Original Sample (O)	Average Sample (m)	Standard Deviation (STDEV)	T-statistics	P-Value
<b>e-Filling System (X1) → WPOP Compliance (Y)</b>	0,522	0,442	0,244	2,138	0,033
<b>Self Assessment System (X2) → Kepatuhan WPOP (Y)</b>	0,066	0,099	0,190	0,345	0,730
<b>Taxpayer Understanding (X3) → WPOP Compliance (Y)</b>	0,268	0,286	0,207	1,292	0,197
<b>Taxpayer Awareness (Z) → WPOP Compliance (Y)</b>	0,094	0,119	0,153	0,616	0,538
<b>e-Filling System (X1) → Taxpayer Awareness (Z)</b>	0,196	0,214	0,192	1,021	0,307
<b>Self Assessment System (X2) → Taxpayer Awareness (Z)</b>	0,337	0,316	0,154	2,189	0,029
<b>Taxpayer Understanding (X3) → Taxpayer Awareness (Z)</b>	0,389	0,383	0,222	1,752	0,080

Source: SmartPLS Output, 2024



The Reliability Test shows that the research data is reliable, namely if the Cronbach's Alpha and Composite Reliability values have a reliability test level of more than 0.70 (Noorhayati, 2024). From the table above, it is known that the variable of the e-Filing system has a composite reliability of 0.947 with a Cronbach's alpha value of 0.945. The variable self-assessment system has a composite reliability of 0.894 and Cronbach's alpha 0.879. The taxpayer's understanding variable had a composite reliability of 0.945 and Cronbach's alpha of 0.940. The taxpayer awareness variable has a composite reliability of 0.872 and Cronbach's alpha of 0.866. Then the WPOP compliance variable has a composite reliability of 0.957 and Cronbach's alpha of 0.955. So that the data of this study is declared reliable.

Based on the table above, it shows that the WPOP compliance variable (Y) has an R-Square value of 0.787 or 78.7%, which means that WPOP compliance is able to explain the factors of the e-Filing system, self-assessment system, taxpayer understanding and taxpayer awareness by 78.7% and the difference of 21.3% is explained by other variables that are not present in this study. Meanwhile, the taxpayer awareness variable (Z) has an R-Square value of 0.699 or 69.9%, which means that taxpayer awareness is able to explain the factors of the e-Filing system, self-assessment system, and taxpayer understanding by 69.9% and the difference of 30.1% is explained by other variables that are not in this study.

The e-Filing system affects WPOP compliance

The first hypothesis test proves that the e-Filing system has an effect on WPOP compliance. This hypothesis test obtained a t-statistical value of  $2.138 > 1.96$  and a p-value of  $0.033 < 0.05$  which means that the e-Filing system has an effect on WPOP compliance. The t-statistical value (2.138) was greater than the t-critical value (1.96) at a significance level of 5%, which indicates that this result is statistically significant. A p-value smaller than 0.05 indicates that there is a very small chance (3.3%) that this result occurred by sheer chance. Therefore, it can be concluded that the relationship found between the e-Filing system and WPOP compliance is not a coincidence, but is statistically significant. And the original sample value (O) of the e-Filing system is 0.522 which means it has a positive effect, which means, with e-Filing, the level of taxpayer compliance will increase along with the easier it is for them to report their tax obligations. Thus, it can be said that the e-Filing system for WPOP compliance has a significant positive effect, so that H1 is accepted.

The results of the first hypothesis test (H1) are known that the e-Filing system variable has a significant positive effect on the WPOP compliance variable, therefore the H1 test is stated to be in sync with the attribution theory, namely where the e-Filing system as an external factor can affect WPOP compliance which provides greater ease of access and control for taxpayers. In attribution theory, this can be considered as a factor that influences an individual's decision to be more compliant with their tax obligations because they find it easier and more comfortable in reporting their tax returns. The e-Filing system can affect the increase in WPOP compliance by using the e-Filing application as a medium for reporting its tax obligations. So that taxpayers can easily report their tax returns anywhere and anytime. Through the e-Filing application that can be accessed daily, it can increase WPOP's compliance in carrying out its tax obligations (V. Nurhayati & Purba, 2024). The results of this hypothesis test agree with the research Utami & Loupatty (2024), Indriyati & Ariwangsa (2021), Natalia & Riswandari (2021) and Jatnika et al. (2024) which proves that

the e-Filling system has a significant positive effect on WPOP compliance, because this system provides convenience in reporting taxes and speeding up the administrative process.

#### Self assessment system affects WPOP compliance

The second hypothesis test proves that the self-assessment system has no effect on WPOP compliance. This hypothesis test obtained a t-statistical value of  $0.345 < 1.96$  and a p-value of  $0.730 > 0.05$ . A p-value of 0.730 indicates that the probability of the result occurring by chance is 73%, which is much higher than the significance limit of 5% ( $p > 0.05$ ). This shows that the self-assessment system has no effect on WPOP compliance, so it can be concluded that H2 is rejected.

The results of the second hypothesis test (H2) are known that the self-assessment system variable has no effect on the WPOP compliance variable, therefore the H2 test is declared to be out of sync with the attribution theory because the self-assessment system which as an external factor turns out to be insufficient to motivate taxpayers to improve their compliance. Self assessment system is a tax collection technique that gives taxpayers the freedom to carry out their tax obligations independently (Safitri & Atmaja, 2024). The results of this hypothesis test agree with the research Safitri & Atmaja (2024), Larasati (2023), Raharjo & Horri (2025) and Chandra & Arisman (2023) which proves that the self-assessment system has no effect on WPOP compliance due to low awareness by taxpayers of their tax obligations, where taxpayers feel that they do not need to comply with tax rules if they feel that there is no strict enough supervision. And based on data from the questionnaire, the average respondent's answer was "Disapproving" if they calculated, paid and reported their own taxes.

#### Taxpayer understanding affects WPOP compliance

This hypothesis test proves that taxpayers' understanding has no effect on WPOP compliance. This hypothesis test obtained a t-statistical value of  $1.292 < 1.96$ . In this case, a t-statistic smaller than 1.96 indicates that taxpayers' understanding does not contribute significantly to their compliance in carrying out tax obligations. The p-value of  $0.197 > 0.05$  that this result occurred by chance is 19.7%, which is much greater than the significance limit of 5% ( $p > 0.05$ ). This indicates that there is no strong enough evidence to support the hypothesis that taxpayer understanding affects WPOP compliance. In other words, it means that the taxpayer's understanding has no effect on WPOP compliance, so it can be concluded that H3 is rejected.

The results of the third hypothesis test (H3) show that the taxpayer's understanding variable has no effect on the WPOP compliance variable, therefore the results of this test are declared to be out of sync with the attribution theory because taxpayer understanding can be considered as an internal factor that should influence the taxpayer's decision to comply with tax obligations but Results of the third hypothesis test Ini shows that although understanding is an internal factor, there are other factors that are more dominant in influencing tax compliance. Based on hypothesis tests Ini, it can be concluded that the taxpayer's understanding has no effect on WPOP compliance. The results of this hypothesis test agree with the research Andara et al. (2024), Wulandini & Srimindarti (2023), Sulastiningsih et al. (2023) and (Permana & Susilowati, 2021) which proves that the understanding of taxpayers has no effect on taxpayer compliance because the research Obtaining Results that While an understanding of tax obligations should be an important factor in driving compliance, other factors such as personal motivation, social awareness, and ease of tax procedures may further influence taxpayers' decisions in meeting their tax obligations. These findings provide insight

that, while understanding is important, there are other factors that are more crucial in improving tax compliance.

## 207 Taxpayer awareness affects WPOP compliance

The fourth hypothesis test proves that taxpayer awareness has no effect on WPOP compliance. This hypothesis test obtained t-statistical values of  $0.616 < 1.96$ . The t-statistical value of 0.616 shows that the difference between the taxpayer awareness variable and WPOP compliance is not large enough to be considered significant. In this case, a t-statistic smaller than 1.96 shows that taxpayer awareness is not enough to make a significant contribution in determining the level of taxpayer compliance in fulfilling tax obligations. The p-value is  $0.538 > 0.05$ . A p-value of 0.538 indicates that the probability that this result occurs by chance is 53.8%, which is much greater than the significance limit value of 0.05. This means that there is no strong enough evidence to support the hypothesis that taxpayer awareness directly affects their compliance in reporting and paying taxes. Based on these results, it can be concluded that taxpayer awareness has no effect on WPOP compliance, so H4 is rejected.

The results of the fourth hypothesis test (H4) are known that the taxpayer awareness variable has no effect on the WPOP compliance variable, therefore the results of this test are declared to be out of sync with the attribution theory because taxpayer awareness is an internal factor that should influence their decision to comply with tax obligations but The results of the fourth hypothesis test show that the consciousness that is this internal factor may not be strong enough to influence behavior. The results of this hypothesis test agree with the research [Sitorus & Wardhani \(2024\)](#), [Putra et al. \(2021\)](#), [Madjodjo & Baharuddin \(2022\)](#) and [Lestari et al. \(2023\)](#) which proves that taxpayer awareness has no effect on mandatory compliance tax This is because the results of this study show that even though taxpayers know about their obligations, this awareness may not be deep enough or motivated enough to encourage them to fulfill their tax obligations. Based on the fourth hypothesis test, it can be concluded that taxpayer awareness does not have a significant effect on WPOP compliance. Although awareness is an important factor in theory, in practice it is often not enough to motivate taxpayers to fulfill their tax obligations.

## The e-Filling system affects taxpayer awareness

The fifth hypothesis test proves that the e-Filling system has no effect on taxpayer awareness. This hypothesis test obtained a t-statistical value of  $1.021 < 1.96$ . The t-statistical value of 1.021 shows that the difference between the e-Filling system and taxpayer awareness is not large enough to be considered significant. This value is lower than the critical t (1.96), which indicates that the relationship between the two variables is weak and cannot be considered statistically strong enough. The p-value is  $0.307 > 0.05$ . A p-value of 0.307 indicates that the probability that this result occurs by chance is 30.7%, which is much greater than 0.05. This means that there is not enough evidence to state that the e-Filling system has an effect on taxpayer awareness. Based on these results, it can be concluded that the e-Filling system has no effect on taxpayer awareness, so H5 is rejected.

The results of the fifth hypothesis test (H5) are known that the variables of the e-Filling system have no effect on the taxpayer awareness variables, therefore the results of this test are declared to be out of sync with the attribution theory because this awareness factor is more related to the individual's perception of the importance of taxes, external influences such as e-Filling technology may not be strong enough to affect their awareness level. From research [Rahmadani et al. \(2024\)](#) said that with the availability of the e-Filling system application, it is hoped that it can make it easier for taxpayers to carry out their tax obligations. However, the results of this hypothesis test state that there is no awareness from

taxpayers to carry out their tax obligations using the e-Filing application that has been provided by the DGT. So this test shows that the e-Filing system has no effect on taxpayer awareness. The results of this hypothesis test agree with the research Utami & Loupatty (2024), Supriatiningsih & Jamil (2021), Karsam et al. (2022) and (Heryanto & Hendaris (2023) shows that the e-Filing system has no effect on taxpayer awareness because The results of this study show that although e-Filing can facilitate tax reporting, not all taxpayers who use this system become more aware of their social responsibility related to taxes

#### Self assessment system affects taxpayer awareness

Based on the test results, a t-statistical value of 2.189 was obtained which was greater than 1.96 (t-distribution table for a significance level of 5%), which shows that there is a significant relationship between the two variables. In addition, a p-value of 0.029 which is smaller than 0.05 also supports a significant influence. This means that the variables of the self-assessment system affect taxpayer awareness with a strong level of significance. And the value of the original sample coefficient (O) of 0.337 indicates that there is a positive influence between the self-assessment system on taxpayer awareness. This means that the better the implementation of the self-assessment system, the higher the level of taxpayers' awareness in carrying out their tax obligations. This influence is positive and significant, indicating that the existence of self-assessment can increase taxpayers awareness to calculate, pay, and pay their taxes on time. Thus, it can be said that the variables of the self-assessment system on taxpayer awareness have a significant positive effect, so that H6 is accepted.

The results of the sixth hypothesis test (H6) are known that the self-assessment system variable has a significant positive effect on the taxpayer awareness variable, therefore the results of this test are said to be in sync with the attribution theory, namely the self-assessment system functions as an external factor that encourages taxpayers to be more aware and active in fulfilling their tax obligations. With this system, taxpayers have a greater role in managing their tax obligations, which in turn increases their awareness to make tax payments independently. So it can be stated that the self-assessment system has a significant positive effect on taxpayer awareness. The results of this hypothesis test agree with the research Manuputty (2016), (Amanda et al. (2023), Wake & Indarti (2024) and Soles (2023) which proves that the self assessment system has a significant positive effect on taxpayer awareness, because the self assessment system is one of the important factors that can affect taxpayer behavior in increasing their awareness by a sense of personal responsibility and a better understanding of the consequences of their tax obligations.

#### Taxpayer understanding affects taxpayer awareness

The seventh hypothesis test proves that taxpayers' understanding has no effect on taxpayers' awareness. Based on the test results, the t-statistic value obtained was 1.752, which was smaller than the critical limit value of 1.96. In addition, the p-value found was 0.080, which is greater than the significance level of 0.05. That is, based on the results of this test, we fail to reject the null hypothesis (H0), which states that there is no significant influence between taxpayer understanding and taxpayer awareness. Therefore, it can be concluded that the taxpayer's understanding has no effect on the taxpayer's awareness, so H7 is rejected.

The results of the seventh hypothesis test (H7) are known that the variable of taxpayer understanding has no effect on the variable of taxpayer awareness, therefore the results of this test are said to be out of sync with the theory of attribution which proposes that internal factors, such as taxpayers' understanding of tax regulations, should be able to affect their attitude or awareness of tax obligations. This theory argues that the better the taxpayer's understanding of tax regulations, the higher their level of awareness to fulfill tax obligations.

However, the results of this study show that even if taxpayers have a sufficient understanding of tax regulations, it does not automatically increase their awareness to fulfill tax obligations. The results of this hypothesis test agree with the research [Andara et al. \(2024\)](#), [Permana & Susilowati, \(2021\)](#), [Laia & Tipa, \(2023\)](#) and [Hikmah et al. \(2023\)](#) which shows that taxpayer understanding has no effect on taxpayer awareness. Because the results of this test show that this understanding is not followed by increased awareness to comply with tax obligations. Thus, the results of this hypothesis test are not in line with the attribution theory which expects a positive relationship between taxpayer understanding and taxpayer awareness. Therefore, it can be concluded that in the context of this study, taxpayers' understanding has no influence on taxpayers' awareness.

Taxpayer awareness can mediate the relationship between the influence of the e-Filing system on WPOP compliance

The eighth hypothesis test proves that taxpayer awareness cannot mediate the significance of the influence of the e-Filing system on WPOP compliance. This hypothesis test obtained t-statistical values of  $0.317 < 1.96$ . A t-statistical value of less than 1.96 indicates that the influence between the e-Filing system and WPOP compliance through taxpayer awareness is not significant. The p-value of  $0.751 > 0.05$  indicates that the test results are not significant at the significance level of 5%. This means there is no strong evidence to accept the hypothesis that taxpayer awareness is a mediator that strengthens the relationship between the e-Filing system and WPOP compliance. which means that taxpayer awareness cannot mediate the relationship between the influence of the e-Filing system on WPOP compliance, so it can be concluded that H8 is rejected.

The results of the eighth hypothesis test (H8) are known that the taxpayer awareness variable cannot mediate the relationship between the influence of the e-Filing system variable on the WPOP compliance variable, therefore it can be stated that the e-Filing system cannot influence WPOP compliance through taxpayer awareness. These results also do not fit with attribution theory, which basically assumes that certain actions or policies (such as e-Filing) can affect individual perceptions (taxpayer awareness) and ultimately lead to behavior changes (compliance). However, in this study, the implementation of the e-Filing system has not succeeded in significantly increasing taxpayer awareness, so there is no direct effect seen on their compliance. Therefore, although taxpayer awareness is a factor that is expected to strengthen the influence of e-Filing, in reality this is not the case. Thus, it can be said that the relationship between the e-Filing system and WPOP compliance has no impact, even though there is or is taxpayer awareness as an intervening variable. The results of this hypothesis test agree with the research [Novianti et al. \(2023\)](#), [Jatnika et al. \(2024\)](#), [Wake & Indarti \(2024\)](#) and [Arief & KH. \(2023\)](#) which shows that taxpayer awareness cannot mediate the relationship of influence e-Filing system against taxpayer compliance because the relationship between e-Filing and taxpayer compliance may be more direct and does not require awareness as the main mediator. The e-Filing system, with features that make it easier to report and pay taxes, can improve compliance without relying on more abstract taxpayer awareness factors.

Taxpayer awareness can mediate the relationship between the influence of the self-assessment system on WPOP compliance

The ninth hypothesis test proves that taxpayer awareness cannot mediate the significance of the influence of the self-assessment system on WPOP compliance. This hypothesis test obtained t-statistical values of  $0.540 < 1.96$  and p-values of  $0.589 > 0.05$ . Based on the hypothesis testing criteria, these results show that there is not enough evidence to support



that taxpayer awareness plays a role in mediating the influence of the self-assessment system on WPOP compliance, so H9 is rejected.

The results of the ninth hypothesis test (H9) are known that the taxpayer awareness variable cannot mediate the relationship between the influence of the self-assessment system variable on the WPOP compliance variable, therefore it can be stated that the self-assessment system cannot influence WPOP compliance through taxpayer awareness. The results of this hypothesis test are not in sync with the attribution theory which expects that the implementation of an effective self-assessment system can increase taxpayer awareness, which in turn can increase taxpayer compliance. However, the results of this study do not support this theory. One of the main causes is the implementation of a self-assessment system that is considered inadequate. This can indicate that the existing system is not effective enough in influencing taxpayer awareness to then encourage increased taxpayer compliance. Thus, it can be said that the relationship between the self-assessment system and WPOP compliance has no impact, even though there is or is taxpayer awareness as an intervening variable. The results of this hypothesis test agree with the research EAST & TSABITAH, n.d. , Sulastri (2023), PAGAWAK (2021) and Larasati (2023) indicates that Taxpayer awareness cannot mediate the relationship between the influence of the self-assessment system on taxpayer compliance, because although taxpayer awareness plays an important role in tax compliance, in the context of the influence of the self-assessment system, other factors such as ease of use of the system, transparency, and automatic reminders play a more important role in encouraging direct compliance. Therefore, taxpayer awareness is not always needed as a mediator in the relationship between the self-assessment system and taxpayer compliance.

Taxpayer awareness can mediate the relationship between the influence of taxpayer understanding on WPOP compliance

The tenth hypothesis test proves that taxpayer awareness cannot mediate the significance of the influence of taxpayer understanding on WPOP compliance. This can be seen from the t-statistical value obtained, which is 0.552, which is smaller than the threshold value of 1.96, and the p-value of 0.581, which is greater than 0.05. In other words, because the p-value is greater than the general significance level (0.05), there is not enough evidence to support the statement that taxpayer awareness mediates the relationship between taxpayer understanding and WPOP compliance, so it can be concluded that H10 is rejected.

The results of the tenth hypothesis test (H10) show that the taxpayer awareness variable cannot mediate the relationship between the influence of the taxpayer understanding variable on the WPOP compliance variable, therefore it can be stated that the taxpayer's understanding cannot have an influence on WPOP compliance through taxpayer awareness. The results of this hypothesis test are not in sync with attribution theory, which generally assumes that taxpayer awareness can be a factor that strengthens the relationship between taxpayer understanding and compliance. However, this study obtained the results that although taxpayers understand their tax obligations, such understanding may not be deep enough to trigger increased awareness. A lack of deep understanding can cause their awareness of tax obligations not to develop or increase, so awareness cannot function as a mediator in the relationship. So it can be said that the relationship between taxpayers' understanding of WPOP compliance has no impact, even though there is or is taxpayer awareness as an intervening variable. The results of this hypothesis test agree with the research Trihana & Ismunawan (2022), Septiingrum & Sofianty (2023), Risinia & Poniman (2023) and V. Nurhayati & Purba (2024) which shows that taxpayer awareness cannot

mediate the relationship between the influence of taxpayer understanding on taxpayer compliance because, Although taxpayers' awareness of the importance of taxes can influence their behavior, the influence of taxpayers' understanding of compliance is more direct and more important than awareness alone. A good understanding of tax procedures and their consequences will encourage taxpayers to comply with the regulations, regardless of their level of awareness.

	Original Sample (O)	Average Sample (m)	Standard Deviation (STDEV)	T- statistic s	P- Value
e-Filling System (X1) → Taxpayer Awareness (Z) → WPOP Compliance (Y)	0,018	0,036	0,058	0,317	0,751
Self Assessment System (X2) → Taxpayer Awareness (Z) → WPOP Compliance (Y)	0,032	0,039	0,059	0,540	0,589
Taxpayer Understanding (X3) → Taxpayer Awareness (Z) → WPOP Compliance (Y)	0,037	0,032	0,066	0,552	0,581

**Table 7.**  
Path  
Coefficient  
(Indirect  
Effect  
Hypothesis  
Testing)

Source: SmartPLS Output, 2024

CONCLUSION

Based on the results and discussion of data analysis, it was obtained that the variables of the e-Filling system had an effect on WPOP compliance, while the variables of the self-assessment system, taxpayer understanding, and taxpayer awareness had no effect on WPOP compliance. After that, the variables of the self-assessment system have an effect on taxpayer awareness, while the variables of the e-Filling system and taxpayer understanding have no effect on taxpayer awareness. Then taxpayer awareness cannot mediate the relationship between the e-Filling system, self-assessment system, and taxpayers' understanding of WPOP compliance.

The author's limitations on the data collection process conducted through Google Forms generally depend on the voluntary participation of respondents, which can limit the diversity of the sample. Questionnaires filled out online do not allow researchers to control who fills out or how serious respondents are in filling out questionnaires. This can lead to inconsistent or invalid data, especially if respondents fill out questionnaires in a hurry. Suggestions for researchers are further recommended so that researchers can consider the use of more varied data collection methods, such as interviews, which allow more control over the selection of respondents and can increase the representativeness of the sample, then can add other variables, such as the implementation of the e-Billing system, fiscal services, changes in tax rates, modernization of taxation and internet understanding. As well as using different indicators and different variable measurements such as interval and ordinal scales.

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