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THE IMPACT OF DIGITALIZATION SYSTEM IMPLEMENTATION, TAX VOLUNTEER ASSISTANT ON COMPLIANCE MUST PERSONAL TAX WITH TAXPAYER AWARENESS AS A MODERATING VARIABLE

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ABSTRACT

There is increasing public attention to the problem taxation related to the low level of compliance of individual taxpayers . The implementation of a digitalization system and tax volunteer assistance is seen as a strategic effort to improve individual taxpayer compliance. However, several previous studies have shown consistent findings regarding the influence of these two variables on individual taxpayer compliance. Therefore, this study aims to analyze the effect of the implementation of a digitalization system and tax volunteer assistance on individual taxpayer compliance, with taxpayer awareness as a moderating variable at the Tabanan Pratama Tax Office (KPP Pratama) for the 2021-2024 period. This study uses a quantitative approach with a quota sampling method . The sample consisted of 100 respondents registered at the Tabanan Pratama Tax Office for the 2021-2024 period, collected through questionnaires. Data were analyzed using multiple linear regression and Moderated Regression Analysis (MRA) using SPSS version 26. The results of this study indicate that the implementation of a digitalization system has a positive effect on individual taxpayer compliance. Tax volunteer assistance has a positive effect on individual taxpayer compliance. Taxpayer awareness strengthens the relationship between the implementation of a digitalization system and individual taxpayer compliance. Individual taxpayer compliance . Taxpayer awareness strengthens the relationship between volunteer tax assistants on tax compliance of individuals.

Keywords: Individual Taxpayer Compliance, Implementation of Digitalization System, Tax Volunteer Assistance, Taxpayer Awareness, Theory of Planned Behavior

I. INTRODUCTION

Taxes constitute a fundamental pillar of national development, serving as the primary source of government revenue required to fund public expenditures—including infrastructure, social services, and developmental initiatives. As a legally mandated obligation, taxation is designed to advance collective welfare and support the broader national interest. Beyond financing routine state operations, tax revenues are instrumental in servicing public debt and developing essential public infrastructure and communal facilities. Despite their critical function, individual taxpayer compliance in Indonesia remains suboptimal, reflecting limited participation in fulfilling tax obligations (Broto , et al. 2023). This challenge is further illustrated by the disparity in compliance ratios between corporate entities and individual taxpayers across the country.

Table 1
Individual Taxpayer Compliance Ratio for 2021-2024

No	Year	Number of Taxpayers	Reported Tax Returns	Compliance Ratio
1	2021	19,002,585	15,976,378	84.07%
2	2022	19,075,197	16,556,759	86.80%
3	2023	19,182,071	16,682,564	86.97%
4	2024	19,770,000	12,340,000	77.45%

Source : Ministry of Finance, Directorate General of Taxes, 2024

Table 1 presents fluctuations in taxpayer compliance rates over recent years. In 2021, the compliance ratio stood at 84.07%, rising to 86.80% in 2022 an increase of 2.73 percentage points. A marginal uptick occurred in 2023, reaching 86.97%; however, 2024 witnessed a substantial decline to 77.45%, representing a drop of 9.52 percentage points. These figures were obtained from the official website of the Directorate General of Taxes (pajak.go.id). The observed decline in 2024 coincided with the rollout of digital tax reform initiatives, particularly the introduction of the Core Tax Administration System (CoreTax) on January 1, 2025. Initial implementation encountered various technical challenges that potentially affected reporting efficiency. Supporting evidence from the Bali Regional Office of the Directorate General of Taxes (Kanwil DJP Bali) indicates a 104.74% reduction in tax revenue collection in 2023, followed by a 28.79% decline in 2024 (pajak.go.id).

Multiple determinants shape taxpayer compliance behavior, including the effectiveness of digitalization systems, support from tax volunteers, and the level of taxpayer awareness (Riyani , et al. 2024); (Safitri and Atmaja 2024). This study adopts Ajzen's (1991) Theory of Planned Behavior (TPB), which posits that compliance actions stem from individual intentions shaped by attitudes toward taxation, subjective social norms, and perceived behavioral control (Listiani et al., 2023). Within this framework, taxpayer awareness functions as a critical psychological driver that enhances willingness and responsibility in fulfilling fiscal obligations. Concurrently, tax volunteers serve as essential facilitators who provide educational support and practical guidance, thereby improving taxpayers' capacity to navigate digital platforms such as CoreTax.

The Tabanan Pratama Tax Office (KPP Pratama Tabanan) represents a key administrative unit responsible for tax collection and taxpayer services in its jurisdiction. Nevertheless, compliance performance at this office remains below expectations, particularly in timely tax reporting. As of January 2024, the tax realization rate at Tabanan Pratama KPP reached only 59.19%, lagging behind the 68.47% achievement recorded by the Denpasar Pratama Madya KPP, highlighting a persistent gap in compliance effectiveness within the region.

II. LITERATURE REVIEW

2.1 Theory of Planned Behaviour (TPB)

Ajzen (1991) introduced the Theory of Planned Behavior (TPB), a widely applied framework for understanding and predicting individual behavioral patterns. According to this theory, human actions are primarily driven by behavioral intentions, which themselves are shaped by three interrelated components: attitudes toward the behavior, subjective norms, and perceived behavioral control. Attitudes reflect an individual's positive or negative evaluation of performing a specific action, based on underlying beliefs about its outcomes. Subjective norms encompass the perceived social pressure to engage or refrain from a behavior, influenced by the expectations of significant others or reference groups. Perceived behavioral control refers to a person's belief in their capacity to execute the behavior, considering both internal capabilities and external constraints. These three factors collectively determine the strength of an individual's intention, which subsequently serves as the immediate precursor to actual behavior. In the taxation context, TPB suggests that stronger intentions to comply arise when taxpayers hold favorable attitudes toward tax obligations, perceive social expectations supporting compliance, and feel confident in their ability to fulfill tax requirements. Consequently, enhancing these psychological determinants can effectively promote voluntary tax compliance behavior

2.2 Individual Taxpayer Compliance

Tax compliance represents a legal obligation that taxpayers must fulfill by adhering to statutory requirements governing both their fiscal responsibilities and entitlements (Lakshmi 2022). A compliant taxpayer is defined as an individual who consistently meets all mandated tax duties in accordance with prevailing legislation (Listiani , et al. 2023) . Within the conceptual framework of tax compliance, scholars distinguish three distinct categories, each characterized by unique behavioral patterns and levels of adherence (Lakshmi 2022). This research adopts the operationalization of tax compliance proposed (Nurlis & Ariani 2020) , which encompasses four key behavioral indicators: (1) voluntary registration as an individual taxpayer; (2) independent calculation of tax liabilities; (3) timely payment of the exact amount owed; and (4) punctual submission of the annual tax return (SPT/Surat Pemberitahuan Tahunan). These dimensions collectively reflect the extent to which taxpayers actively engage in fulfilling their fiscal obligations within the legal framework

2.3 Implementation of Digitalization System

Tambun and Ananda (2022) highlight that digital transformation in taxation streamlines reporting and payment procedures while simultaneously expanding access for taxpayers. Grounded in the Theory of Planned Behavior (TPB), digitalization functions as a determinant that shapes taxpayers' attitudes and enhances their perceived behavioral control, thereby influencing intentions and subsequent compliance behavior. Khomsiyah (2022) further notes that digital platforms enable tax authorities to monitor and manage taxpayer data in real time, improving administrative oversight and responsiveness. In line with (Azimatul 2024), this study operationalizes digitalization through three measurable dimensions: (1) taxpayers' familiarity with digital channels provided by the

Directorate General of Taxes; (2) their perceptions regarding the functionality and reliability of online tax systems; and (3) the perceived ease and efficiency of completing tax reporting procedures digitally.

2.4 Tax Volunteer Assistance

Tax Volunteer Assistance constitutes an initiative implemented by the Directorate General of Taxes (DGT) to support taxpayers in fulfilling their annual tax return (SPT) obligations through the official online portal, pajak.go.id. Drawing on the Theory of Planned Behavior (TPB), this program leverages social influence and interpersonal support to enhance taxpayers' motivation toward voluntary compliance. By offering direct guidance, tax volunteers contribute to strengthening public understanding of fiscal responsibilities while simultaneously minimizing inaccuracies in tax form completion. Following the framework established (Darmayasa , et al. 2020), this research operationalizes tax volunteer assistance through four distinct dimensions: (1) facilitating the submission of tax returns, (2) delivering educational sessions on taxation matters, (3) conducting outreach to address challenges encountered during SPT filing, and (4) ensuring high-quality, responsive service to taxpayers throughout the compliance process.

2.5 Taxpayer Awareness

Tax awareness reflects taxpayers' intrinsic willingness and cognitive orientation toward fulfilling fiscal responsibilities, encompassing both payment and reporting activities. Within the framework of the Theory of Planned Behavior (TPB), heightened awareness of taxation's developmental significance enhances perceived behavioral control, thereby reinforcing individuals' intentions to comply voluntarily with tax obligations. (Hidayati & Muniroh 2023) demonstrated that favorable attitudes toward taxation, shaped by personal experiences and perceptions of governmental performance positively influence both tax awareness and subsequent compliance behavior. Guided (Gress 2024), this study operationalizes taxpayer awareness through four behavioral indicators: (1) voluntary and conscientious payment of tax liabilities without external compulsion; (2) recognition of taxation as a legally mandated duty requiring adherence; (3) proactive submission of annual tax returns reflecting accurate tax calculations; and (4) consistent punctuality and discipline in tax payments, acknowledging their contribution to national development objectives.

2.6 The Impact of Implementing a Digitalization System on Taxpayer Compliance Person Personal

Grounded in the Theory of Planned Behavior (TPB), digitalization in tax administration enhances mandatory compliance by offering streamlined, efficient mechanisms for fulfilling fiscal obligations. By improving accessibility and simplifying procedural steps, digital platforms strengthen tax payer’s perceived behavioral control, a core TPB construct which in turn fosters stronger intentions and consistent compliance behavior. Empirical evidence supports this relationship (Haq & Tarmidi 2024) found that perceived usefulness and ease of use in digital tax systems significantly improve taxpayers' understanding and adherence to reporting requirements. Similarly, (Hajering (2024) demonstrated a positive correlation between digitalization adoption and elevated compliance rates. (Astuti 2024) further emphasizes that digital solutions facilitate greater transparency and ease of access to tax-related information, positioning technological integration as a strategic instrument for cultivating voluntary compliance among taxpayers.

H_1: The digitalization system has a positive impact on taxpayer compliance. private person.

2.7 The Impact of Tax Volunteer Assistance on Taxpayer Compliance Person Personal

Tax volunteers function as intermediaries who bridge the gap between the general public and tax authorities, facilitating smoother interactions within the fiscal ecosystem. According to the Theory of Planned Behavior (TPB), individual intentions, central to behavioral outcomes are shaped not only by internal dispositions but also by external social influences. In this context, guidance provided by tax volunteers serves as a social stimulus that encourages taxpayers to fulfill their obligations more diligently, thereby reinforcing compliance behavior. Empirical support for this relationship is evident in (Safitri and Atmaja 2024), whose findings indicate that effective interpersonal communication between volunteers and taxpayers enhances comprehension of tax benefits and the societal value of compliance. This observation aligns with corroborating studies (Broto et al. 2023); (Azimatul 2024); (Syahfitri and Ompusunggu 2024), all of which report a statistically significant positive impact of volunteer assistance on taxpayer compliance. Further validation comes from (Ristiyana et al. 2024), who similarly conclude that support from tax volunteers exerts a favorable influence on taxpayers' adherence to reporting and payment requirements.

H_2 : Tax volunteer assistance has a positive effect on individual taxpayer compliance.

2.8 Taxpayer Awareness as a Moderating Variable in the Influence Implementation of a Digitalization System for Individual Taxpayer Compliance

Within the taxation domain, digitalization systems enhance individual taxpayer compliance by shaping personal intentions that, in turn, elevate awareness toward fulfilling fiscal responsibilities. Consistent with the Theory of Planned Behavior (TPB), taxpayer awareness functions as a mediating mechanism through which digital platforms influence behavioral intentions, ultimately translating into compliant actions. (Hidayati and Muniroh 2023) empirically demonstrated that heightened taxpayer awareness positively reinforces the utilization of digital tax platforms, thereby promoting greater adherence to reporting and payment requirements. Supporting this perspective, (Muhammad Zueda 2023) as well as (Muhammad Zueda 2023) independently confirmed that taxpayer awareness serves as a significant determinant that strengthens overall compliance behavior, underscoring its pivotal role in bridging technological adoption and voluntary tax fulfillment.

H_3: Taxpayer awareness strengthens the implementation of digitalization systems for individual taxpayer compliance.

2.9 Taxpayer Awareness as a Moderating Variable in the Influence Tax Volunteer Assistance on Individual Taxpayer Compliance

Taxpayer awareness constitutes a fundamental determinant of voluntary tax compliance, with tax volunteer assistance emerging as a critical enabler that enhances adherence among individual taxpayers (Ristiya et al., 2024). Anchored in the Theory of Planned Behavior (TPB), compliant behavior is shaped by intentions derived from three core components: personal attitudes toward taxation, perceived social expectations, and perceived behavioral control. Within this framework, tax volunteers operate as external influencers who shape taxpayer attitudes by delivering targeted information, practical guidance, and ongoing support throughout the compliance process. Empirical studies (Haya et al., 2022) and (Safitri and Atmaja 2024) confirm that volunteer-assisted programs effectively demystify tax procedures and mitigate confusion, common obstacles that hinder timely and accurate compliance. Consequently, it becomes essential to examine how taxpayer awareness functions as a moderating mechanism that amplifies the relationship between tax volunteer assistance and individual compliance behavior (Haulia , et al. 2024).

H_4: Taxpayer awareness strengthens Tax Volunteer Assistance on Individual Taxpayer Compliance

III. RESEARCH METHOD

This study adopts a quantitative design with an associative approach to examine causal relationships among research variables. Primary data were gathered through a survey instrument in the form of structured questionnaires administered to selected respondents. All statistical computations were performed using IBM SPSS Statistics version 26. The research site was the Tabanan Pratama Tax Office (KPP Pratama Tabanan), where the target population comprised 46,812 registered individual taxpayers as of December 31, 2023. A quota sampling technique was applied to select participants, with the sample size determined using Yamane's formula, yielding a final sample of 100 respondents.

The investigation incorporated both quantitative and qualitative data sources. Quantitative data consisted of numerical scores derived from respondents' questionnaire responses, measuring four constructs: taxpayer awareness, tax knowledge, service quality, and tax sanctions in relation to taxpayer compliance. Qualitative data included descriptive information pertaining to the research setting, such as the institutional profile of the Tabanan Pratama Tax Office and characteristics of the taxpayer population. Data sources were categorized as primary, collected directly via questionnaires, and secondary, obtained from relevant literature, academic journals, and official documentation associated with the research topic.

IV. RESULT AND DISCUSSION

4.1 Multiple Regression Analysis

A multiple linear regression analysis was performed to assess the impact of two independent variables, digitalization system implementation and tax volunteer assistance on the dependent variable, individual taxpayer compliance. The analytical model is expressed as:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \varepsilon$$

Table 1.
Multiple Linear Regression Test Results

Coefficients				
	Unstandardized Coefficients		T	Sig.
Variables	B	Std. Error		
(Constant)	7,012	2,542	2,759	0.007
Implementation of Digitalization System	0.406	0.080	5,065	0,000
Tax Volunteer	0.248	0.083	2,981	0.004

Source: data processed (2025)

The equation for multiple analysis can be determined as follows:

$$\gamma = 7{,}012 + 0{,}406 + 0{,}248 + 2{,}542$$

The regression constant (β_0) of 7.012 signifies the baseline level of individual taxpayer compliance when both digitalization system implementation and tax volunteer assistance are theoretically absent. With a significance level of 0.007 ($p < 0.05$), the constant is statistically significant, though its practical interpretation remains limited in real-world contexts. Functionally, this intercept anchors the regression line, confirming its alignment with the observed empirical data.

The regression coefficient for digitalization system implementation ($\beta_1 = 0.406$, $p < 0.001$) demonstrates a statistically significant positive relationship with individual taxpayer compliance. Specifically, a one-unit enhancement in digitalization system implementation is associated with a 0.406-unit increase in compliance levels, holding tax volunteer assistance constant.

Similarly, the coefficient for tax volunteer assistance ($\beta_2 = 0.248$, $p = 0.004$) indicates a significant positive effect on compliance. A one-unit improvement in volunteer assistance corresponds to a 0.248-unit rise in individual taxpayer compliance, assuming digitalization system implementation remains unchanged. These findings collectively affirm that both digital infrastructure and human support mechanisms contribute meaningfully to fostering voluntary tax compliance

4.2 Coefficient Determination Test (R^2)

The coefficient of determination (R^2) quantifies the explanatory power of a regression model by indicating the proportion of variance in the dependent variable that is accounted for by the predictor variables. This metric ranges between 0 and 1, where values closer to 1 signify greater explanatory capacity. In the context of moderated regression analysis, R^2 captures the collective contribution of both independent variables, digitalization system implementation and tax volunteer assistance, as well as their interaction effects with the moderating variable (taxpayer awareness) in explaining variations in individual taxpayer compliance. The subsequent table presents the empirical R^2 results obtained from the analysis.

Table 2.
Results of the Determination Coefficient Test

Model Summary [b]				
Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	.513 [a]	.263	.248	1.62620

a. Predictors: (Constant), Tax Volunteers, Implementation of Digitalization Systems

b. Dependent Variable: Individual Taxpayer Compliance (Y)

Source: Appendix 13, Primary data processed by SPSS (2025)

The regression analysis produced an R value of 0.513, an R^2 of 0.263, and an Adjusted R^2 of 0.248, with a standard error of the estimate measuring 1.626. These statistics reveal that the integrated effects of digitalization system implementation, tax volunteer assistance, and their interaction with taxpayer awareness collectively explain approximately 24.8% of the variability in individual taxpayer compliance. The residual 75.2% is attributable to external factors not captured within the research framework. A notable improvement is observed in the Adjusted R^2, which rose from 0.196 in the baseline model, excluding the moderating variable to 0.248 after incorporating taxpayer awareness. This increase affirms that awareness significantly augments the model's explanatory capacity. Additionally, the R^2 value of 0.263 indicates that the model maintains adequate explanatory strength, particularly through its incorporation of interaction effects among the core predictors and the moderator.

The enhancement in Adjusted R^2, coupled with refined prediction accuracy following the inclusion of the interaction term, substantiates the theoretical and empirical validity of the moderation hypothesis. These outcomes confirm that taxpayer awareness functions as a positive moderator, reinforcing the relationships between both digitalization system implementation and tax volunteer assistance with individual compliance behavior. Consequently, the direction and intensity of these associations become more distinct and interpretable. Beyond its statistical credibility, this moderated framework delivers actionable insights for tax authorities and policymakers. It underscores taxpayer awareness as a strategic intervention point for designing targeted educational campaigns and support mechanisms aimed at fostering voluntary compliance and strengthening the overall effectiveness of tax administration initiatives.

4.3 Model Feasibility Test (F Test)

Table 3.
Feasibility Test Results (F Test)

ANOVA [a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	91,481	2	45,741	17,296	.000 [b]
	Residual	256,519	97	2,645		
	Total	348,000	99			

a. Dependent Variable: Individual Taxpayer Compliance (Y)

b. Predictors: (Constant), Implementation of Digitalization System, Tax Volunt

Source: Primary data processed by SPSS (2025)

The F_{test} results yielded a statistic of 17.296 with a significance level of 0.000, indicating that, at a 5% significance threshold ($\alpha = 0.05$), the independent variables, digitalization system implementation and tax volunteer assistance, collectively exert a statistically significant influence on individual taxpayer compliance when moderated by taxpayer awareness. The computed F_{value} (17.296) substantially exceeds the critical F-table value of 3.18, while the p-value (0.000) falls below the 0.05 criterion, confirming the joint significance of the predictors. Consequently, the null hypothesis (H_0), which posits that all regression coefficients equal zero, is

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rejected. These outcomes validate the overall fitness of the multiple regression model, demonstrating its capacity to meaningfully capture and explain the relationships between the independent variables and taxpayer compliance behavior.

4.4 Hypotesis Test (t-Test)

Table 4.
Hypothesis Test Results (t-Test)

Coefficients				
	Unstandardized Coefficients		t	Sig.
Variables	B	Std. Error		
(Constant)	7,012	2,542	2,759	0.007
Implementation of Digitalization System	0.406	0.080	5,065	0,000
Tax Volunteer	0.248	0.083	2,981	0.004

Source: Primary data processed by SPSS (2025)

The t_{test} results for digitalization system implementation yielded a regression coefficient of 0.406, a $t_{statistic}$ of 5.065, and a p-value of 0.000 ($p < 0.05$). These findings confirm a statistically significant positive effect on individual taxpayer compliance. Specifically, a one-unit improvement in digitalization system implementation corresponds to a 0.406-unit increase in compliance levels, holding tax volunteer assistance constant.

Similarly, tax volunteer assistance demonstrated a regression coefficient of 0.248, a $t_{statistic}$ of 2.981, and a p-value of 0.004 ($p < 0.05$), indicating a significant positive influence on compliance. A one-unit enhancement in volunteer assistance is associated with a 0.248-unit rise in individual taxpayer compliance, assuming digitalization system implementation remains unchanged. Both variables therefore contribute meaningfully to explaining variations in taxpayer compliance behavior

4.5 Moderate Regression Analysis (MRA)

Table 5.
Moderate Regression Analysis Test Results

Coefficients [a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	13,380	1,063		12,585	.000
	Implementation of Digitalization System (X_1)	.406	.080	.442	5,065	.000
	Tax Volunteer (X_2)	.248	.083	.260	2,981	.004
	Implementation of Digitalization System*Taxpayer Awareness	.011	.003	.452	4,253	.000
	Tax Volunteer Assistance *Taxpayer Awareness	.006	.003	.222	2,092	.039
a. Dependent Variable: Individual Taxpayer Compliance (Y)						

Source: Primary data processed by SPSS (2025)

From the results of the data testing, the following equation was obtained:

$$\gamma = \beta_0 + \beta_1\chi_1 Z_1 + \beta_2\chi_2 Z_1 + \varepsilon$$
$$\gamma = 0{,}011 + 0{,}006 + 1{,}063$$

The regression constant of 0.011 represents the baseline level of individual taxpayer compliance when both digitalization system implementation and tax volunteer assistance are theoretically absent. Regarding the moderation effects, the interaction term between digitalization system implementation and taxpayer awareness yielded a coefficient of 0.011 with a significance level of 0.000 ($p < 0.05$). This statistically significant positive coefficient confirms that taxpayer awareness functions as a reinforcing moderator, amplifying the positive relationship between digitalization system implementation and compliance behavior. In practical terms, taxpayers with higher awareness levels derive greater compliance benefits from digital tax platforms compared to those with lower awareness.

Similarly, the interaction between tax volunteer assistance and taxpayer awareness produced a coefficient of 0.006 with a p-value of 0.039 ($p < 0.05$), indicating a statistically significant moderating effect. This result demonstrates that taxpayer awareness also enhances the efficacy of volunteer assistance in promoting compliance. Specifically, as awareness increases, the supportive role of tax volunteers becomes more impactful in guiding taxpayers toward fulfilling their fiscal obligations accurately and punctually. These findings collectively affirm that taxpayer awareness serves as a critical psychological amplifier that strengthens the effectiveness of both technological and human-centered interventions in tax administration.

4.6 Discussions

The Impact of the Implementation of a Digitalization System on Individual Taxpayer Compliance

This study confirms a statistically significant positive relationship between digitalization system implementation and individual taxpayer compliance. Digital tax platforms enhance administrative efficiency by streamlining reporting and payment procedures, improving data accuracy and transparency, and reducing time and financial burdens on taxpayers. These practical advantages foster a more favorable perception of tax obligations, encouraging voluntary adherence to regulatory requirements, such as punctual filing of returns, precise tax computations, and timely remittances. When taxpayers develop proficiency in navigating digital systems, they perceive tax administration as less complex and burdensome, which in turn cultivates greater willingness to comply. Consequently, deeper familiarity with and utilization of digital tax infrastructure correlates with elevated compliance behavior. These findings align with prior empirical evidence demonstrating the positive impact of digital systems on taxpayer compliance (Anakotta, et al. 2023; Hajering 2024; Haq , et al. 2024; Tambun and Ananda 2022). The results are further substantiated by the Theory of Planned Behavior (TPB), which posits that enhanced perceived behavioral control, facilitated by user-friendly digital tools, strengthens taxpayers' intentions and actions toward fulfilling fiscal obligations.

The Influence of Tax Volunteer Assistance on Individual Taxpayer Compliance

Empirical analysis further reveals that tax volunteer assistance exerts a significant positive influence on individual taxpayer compliance. The positive regression coefficient indicates that more favorable perceptions of volunteer support correspond with higher compliance levels. Through personalized guidance, educational outreach, and practical assistance, tax volunteers help taxpayers better comprehend their rights and responsibilities under tax law. This support mitigates common barriers to compliance, including confusion over procedures, anxiety regarding penalties, and technical errors in form completion. As taxpayers gain confidence and clarity through volunteer interactions, they become more inclined to fulfill obligations accurately and punctually. These outcomes resonate with earlier research confirming the constructive role of volunteer programs in promoting compliance behavior (Azimatul, 2024; Syahfitri & Ompusunggu, 2024). Theoretical grounding is provided by the Theory of Planned Behavior (TPB), which emphasizes that social influences, such as guidance from volunteers, shape subjective norms and attitudes, thereby reinforcing compliance intentions. Furthermore, tax volunteers function as vital intermediaries between tax authorities and the public, bridging communication gaps and fostering a more cooperative tax culture grounded in understanding and trust.

Taxpayer Awareness Strengthens the Influence of the Implementation of the Digitalization System on Individual Tax Compliance

This study confirms that taxpayer awareness functions as a significant moderating variable, reinforcing the positive relationship between digitalization system implementation and individual taxpayer compliance. Specifically, heightened awareness amplifies the effectiveness of digital tax platforms in promoting compliant behavior, taxpayers who possess greater fiscal consciousness derive more substantial compliance benefits from digital tools compared to those with limited awareness. These findings are consistent with prior research (Panggiarti and Sarfiah 2023; Muhammad Zueda 2023), both of whom identified taxpayer awareness as a positive moderator that intensifies the impact of digitalization on compliance outcomes. Theoretically, this interaction aligns with the Theory of Planned Behavior (TPB), wherein attitudes toward behavior, reflected in taxpayers' awareness levels, serve as a pivotal determinant of compliance intentions. Furthermore, the moderation analysis reveals characteristics of quasi-moderation, indicating that taxpayer awareness not only conditions the relationship between digitalization and compliance but also exerts a direct, independent influence on compliance behavior itself. In essence, awareness embodies taxpayers' cognitive and attitudinal disposition toward fulfilling fiscal obligations, thereby shaping both their responsiveness to digital systems and their overall compliance propensity.

Taxpayer Awareness Strengthens the Influence of Tax Volunteer Assistance on Individual Tax Compliance

This study affirms that taxpayer awareness significantly enhances the positive effect of tax volunteer assistance on individual taxpayer compliance. Empirical results demonstrate that awareness functions as a reinforcing moderator: taxpayers with higher levels of fiscal consciousness respond more positively to volunteer support, translating guidance into consistent compliance behavior. These outcomes are corroborated by prior research Hayat et al. 2022; Safitri and Atmaja 2024), who similarly identified awareness as a moderating factor that intensifies the relationship between volunteer assistance and compliance adherence. Theoretical interpretation draws upon the TPB, wherein taxpayer awareness conceptualized as a behavioral attitude, amplifies the influence of subjective norms. In this context, social encouragement and support provided by tax volunteers become more impactful when taxpayers possess a strong sense of fiscal responsibility. Consequently, awareness strengthens both the intention and actual behavior toward compliance. Furthermore, moderation analysis reveals quasi-moderation characteristics, indicating that taxpayer awareness not only conditions the volunteer-compliance relationship but also exerts a direct, independent effect on compliance behavior. Thus, awareness operates dually, as both a psychological amplifier of external support and a standalone driver of voluntary tax fulfillment.

V. CONCLUSION AND RECOMMENDATION

This study confirms that both digitalization system implementation and tax volunteer assistance exert significant positive effects on individual taxpayer compliance. Specifically, more favorable taxpayer perceptions of digital tax platforms correlate with higher adherence to fiscal obligations, as streamlined processes enhance accessibility and reduce administrative burdens. Similarly, positive evaluations of tax volunteer support are associated with improved compliance behavior, attributable to enhanced understanding of tax procedures and reduced uncertainty. Furthermore, taxpayer awareness functions as a reinforcing moderator: higher awareness levels amplify the effectiveness of both digital systems and volunteer assistance in promoting compliance. In essence, awareness intensifies the positive impact of technological infrastructure and human support mechanisms, underscoring its dual role as both a psychological catalyst and a behavioral determinant in the compliance process.

To foster a more compliant tax culture, taxpayers are encouraged to actively utilize digital reporting platforms and engage with tax volunteer assistance programs to simplify compliance procedures and deepen fiscal understanding. For the Tabanan Pratama Tax Office, strategic interventions should prioritize expanding internet connectivity and delivering digital literacy training in underserved rural communities to bridge the digital divide. Concurrently, enhancing the security features and user interface of online tax portals will improve public trust and platform adoption. The office should also strengthen the capacity of its volunteer corps through continuous training and broader outreach initiatives to maximize educational impact and service coverage. For future research, scholars are advised to incorporate additional determinants, such as tax understanding, perceived fairness, subjective norms, or enforcement mechanisms, to develop more comprehensive models of compliance behavior and enrich the theoretical and practical discourse on voluntary tax adherence.

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