Original Article

e-ISSN: 2775-5037
p-ISSN: 2614-3917

Riwayat

Original Article

The Effect of Tax Awareness and Tax Service Satisfaction on Tax Compliance: E-Filing as A Moderating Variable

(A Case Study at the Sukoharjo Tax Office)

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Abstract:

The purpose of this study is to analyze the influence of taxpayer awareness and tax service satisfaction on taxpayer compliance: e-filing as a moderating variable (Case Study at the Sukoharjo Tax Office). This study uses a quantitative approach. The data used are primary data, obtained by distributing questionnaires to taxpayers who are about to fulfill their tax obligations and have used e-filing at the Sukoharjo Tax Office, using a Likert scale. The population in this study is all individual taxpayers registered within the jurisdiction of the Sukoharjo Tax Office. The Slovin formula was used to determine the sample size required for this study. Based on the Slovin formula, the sample size for this study was determined to be 217 respondents. The data analysis method employed in this study was descriptive, utilizing a quantitative approach and Statistical Products and Services Solutions (SPSS) software to determine the significance level of each independent variable coefficient on the dependent variable. The results of this study indicate that Taxpayer Awareness has a significant effect on Taxpayer Compliance. Tax Service Satisfaction does not have a substantial impact on Taxpayer Compliance. E-Filing does not affect Taxpayer Compliance. E-Filing is unable to moderate the relationship between Taxpayer Awareness and Taxpayer Compliance. E-Filing is unable to moderate the relationship between Tax Service Satisfaction and Tax Compliance.

Keywords: Taxpayer Awareness, Tax Service Satisfaction, Taxpayer Compliance, E-Filing

https://jurnal.usk.ac.id/riwayat

Introduction

Economic growth and infrastructure development are closely interrelated and of great importance. The economy relies on infrastructure, which enables the delivery of goods and services, thereby enhancing productivity and efficiency (Nazwah & Machdar, 2023). However, the revenue generated from infrastructure use often falls

Received: April 3, 2025 – Revised: May 22, 2025- Accepted: June 1, 2025 - Published online: July 13, 2025

short of covering the costs required to build and maintain its quality. These development activities are carried out to improve or alter existing conditions. Development comprises both physical and non-physical components (Karlina et al., 2019). Roads are an example of physical infrastructure development for transportation. Road infrastructure development helps economic growth and mobility. Therefore, road infrastructure plays a very important role in a country. Because road access is crucial for everyone, road infrastructure is a public good that is enjoyed or needed by all (Purwitasari et al., 2024).

In this context, the primary supporting factors that can facilitate both physical and non-physical development, as well as the provision of facilities and infrastructure, are obtained through taxes paid by the public as taxpayers. Taxes are funds collected from the public that must be paid or remitted to the government. These taxes are mandatory and binding, and penalties will be imposed if it is later found that an individual or organization has failed to pay them. Tax compliance refers to the attitude of taxpayers who voluntarily and willingly fulfill their tax obligations, which include calculating, paying, and reporting taxes accurately and on time. Here, taxpayers willingly calculate the taxes they will pay without feeling forced (Sulbahri & Kusuma, 2022).

As explained in Law No. 7 of 2021 concerning Harmonization of Tax Regulations, which was established with the following objectives:

a. To enhance sustainable economic growth and support the acceleration of economic recovery.
b. To optimize state revenue to finance national development independently toward an Indonesian society that is just, prosperous, and equitable;
c. To establish a more equitable and legally certain tax system.
d. To implement administrative reform, consolidate tax policies, and expand the tax base; and
e. To increase voluntary compliance among taxpayers.

By understanding the objectives of the Law on Harmonization of Tax Regulations, it is hoped that the public will have full awareness that taxes play a crucial role in a country, one of which is to build economic stability and national development such as infrastructure, facilities, and amenities, which will ultimately benefit the community itself. To ensure that the objectives of taxation can be achieved optimally, the enactment of Law No. 7 of 2021 alone is insufficient as a reason to make tax payment mandatory and vital for the state. The government must improve and maximize facilities, information sources, services, and infrastructure to ensure that the country's tax targets for a given period are met. One way to achieve this is through the development of information resources or, in other words, knowledge about taxation. Tax knowledge can also be defined as the process of sincerely improving one's understanding of taxation, aiming to determine how much someone knows about taxation and the issues that need to be understood regarding taxation (Utami & Loupatty, 2024).

In this era of modernization, the government is adapting to the times by providing e-filing as a public service facility. E-filing, as per Directorate General of Taxes Regulation Number PER-1/PJ/2014, is a method of electronically submitting tax return forms (SPT) online and in real-time via the official website of the Directorate General of Taxes. With the implementation of e-Filing, taxpayer compliance in reporting SPT can be improved. According to Nasrun and Adil (2022), the implementation of an electronic tax system depends on the perception of ease of use, the intensity of behavior, and user satisfaction. This means that taxpayers must be happy and motivated to use the electronic tax system, but the tax system must also be easy to use.

With the increasing innovations implemented by the Directorate General of Taxes in line with the times, there will undoubtedly be significant improvements in various aspects of taxation, including educational initiatives for the public through social media, and easier access to information related to taxation, such as payment mechanisms and reporting procedures. This will certainly be very helpful for the government as the authority responsible for serving and protecting the community, as well as the community itself as taxpayers (Saputra, 2019).

However, this ease of access must also be balanced with the community's awareness of their tax obligations as taxpayers. Based on the Minister of Finance's Decision No. 544/KMK.04/2000, the criteria for a compliant taxpayer are: (1) timely submission of tax returns for all types of taxes in the last two years, (2) no outstanding tax liabilities for all types of taxes, except for those who have obtained permission to pay in installments or postpone payment, (3) has never been convicted of a criminal offense related to taxation within the past 10 years, (4) has maintained proper accounting records in the past two years, and in cases where the taxpayer has been audited, the adjustments made in the most recent audit for each type of tax owed do not exceed 5%, (5) Taxpayers whose financial statements for the past two years have been audited by a public accountant with an unqualified opinion or a qualified opinion provided that it does not affect the fiscal profit or loss.

The purpose of this study is to analyze the influence of taxpayer awareness and tax service satisfaction on taxpayer compliance: e-filing as a moderating variable (Case Study at the Sukoharjo Tax Office).

Research Method

This study uses a quantitative approach, with Taxpayer Awareness and Tax Service Satisfaction as independent variables. Tax Compliance is the dependent variable, and E-filing is the moderating variable. The data used is primary data, obtained by distributing questionnaires to taxpayers who are about to fulfill their tax obligations and have already used E-filing at the Sukoharjo Tax Office, using a Likert scale of 1-5.

The population in this study was all individual taxpayers registered within the jurisdiction of the Sukoharjo Tax Office. The reason for choosing taxpayers residing in Sukoharjo as the population was that these taxpayers had already fulfilled their tax obligations, and the sample consisted of taxpayers who had already used E-filing. Therefore, based on these considerations, they could be targeted as respondents in this study. To determine the sample size for this study, the Slovin formula was employed. Based on the Slovin formula, the sample size for this study was 217.

The data analysis method employed in this study utilizes a descriptive approach with a quantitative methodology, processing data and performing calculations using the Statistical Package for the Social Sciences (SPSS) software to determine the significance level of each independent variable coefficient on the dependent variable.

Result and Discussion

This study was conducted on individual taxpayers in the Sukoharjo City area of Central Java. The respondents who participated in this study were individual taxpayers. Data collection was carried out by distributing research questionnaires directly to respondents at the Sukoharjo Tax Office. A total of 217 questionnaires were distributed. The number of questionnaires that could be processed was 86. An overview of the research sample is presented in Table 1.

Table 1. Research Sample Data

No	Description	Respondents (Taxpayers)
1	Number of questionnaires distributed	217
2	Number of questionnaires not returned	0
3	Number of returned questionnaires	217
4	Number of incomplete questionnaires	1
5	Number of respondents who did not meet the research criteria	130
6	Data ready for processing	86

Source: Primary data processed, 2025

Descriptive Statistics

The respondents in this study were individual taxpayers registered at the Sukoharjo Tax Office who had used E-Filing. The following is a description of the respondents' identities, including age, gender, job category, whether they have previously visited the Sukoharjo Tax Office, whether they have an NPWP, and whether they are E-Filing users.

Table 2. Descriptive Statistical Test Results

Variable	N	Minimum	Maximum	Mean	Std. Dev
Taxpayer Awareness	86	22	40	33.24	4.406
Tax Service Satisfaction	86	6	30	24.41	40.10
Taxpayer Compliance	86	11	20	16.73	2.133
E-Filing	86	28	50	41.31	5.363
Valid N (listwise)	86				

Source: Data Analysis Results, 2025

Based on Table 2, it can be seen that the minimum, maximum, mean, and standard deviation of each variable are as follows:

1. Variable KSP (X1), based on the results, it can be seen that the minimum value is 22, the maximum value is 40, the mean is 33.26, and the standard deviation is 4.406.
2. Variable KPP (X2): Based on the descriptive statistics, the minimum value is 6, the maximum value is 30, the average is 24.41, and the standard deviation is 4.010.
3. Variable KWP (X3), the results of the descriptive statistical test show a minimum value of 11, a maximum of 20, an average of 16.73, and a standard deviation of 2.133.

4. EF (Z), it is known that the minimum value is 28, the maximum is 50, the average is 41.31, and the standard deviation is 5.363.

Results of Classical Assumption Tests
Data Normality Test

The data normality test in this study was used to determine whether the data from each variable was normally distributed. In this study, the researcher employed the Kolmogorov-Smirnov test with a significance level of 0.05 or greater to assess data normality (Ghozali, 2019).

Table 3. Normality Test Table

	Unstandardized Residual
Kolomogorov-Smirnov	
Asyimp. Sig. (2-tailed)	0.17
Description	Normal

Source: Data Analysis Results, 2025

From Table 3, it can be seen that the significant value or probability is 0.17. Since this value is greater than 0.05, the research data is normally distributed.

Multicollinearity Test

The multicollinearity test aims to test whether the regression model shows a correlation between independent variables. To detect the presence or absence of multicollinearity in a multiple regression model, the tolerance and Variance Inflation Factor (VIF) values can be examined. If the tolerance value is above 0.1 and the VIF is below 10, then the model is multicollinear (Ghozali, 2019).

Table 4. Multicollinearity Test Table

Variable	Tolerance	VIF	Description
Taxpayer Awareness	0,834	1.199	No Multicollinearity
Tax Service Satisfaction	0,834	1.199	No Multicollinearity

Source: Data analysis results, 2025.

Table 4 shows that all variables obtained tolerance values > 0.10 and VIF < 10.00. In this case, it can be concluded that none of the above variables exhibited multicollinearity.

Heteroscedasticity Test

In this study, the heteroskedasticity test was conducted using the Glejser test. The Glejser test was performed by regressing the independent variables in the regression equation against the residual values, with a p-value greater than 0.05 (Ghozali, 2019). The Glejser test results are presented in the following table.

Table 5. Results of Heteroscedasticity Test

Variable	T	Sig	Description
Taxpayer Awareness	0,722	0.472	No Multicollinearity
Tax Service Satisfaction	-0,658	0.512	No Multicollinearity

Source: Data Analysis Results, 2025

Based on the results shown in Table 5, it can be seen that all independent variables have a significance value greater than 0.05. Thus, there is no heteroscedasticity in the regression equation, and the regression model is suitable for use in this study.

Autocorrelation test

The autocorrelation test is used to determine whether there is a correlation between the residuals of one observation and another observation in a regression model. Regression analysis is used to examine the effect of independent variables on dependent variables. To detect autocorrelation, the Durbin-Watson (DW) test is performed.

Table 6. Results of the Autocorrelation Test

Model	R	R Square	Adjusted R Square	Std. Error	Durbin-Watson
1	0.743	0.552	0.542	1.444	1.996

Source: Data Analysis Results, 2025

The results of the test are reflected in the Durbin-Watson value. The condition for no autocorrelation is when dU < d < 4-dU. Given that d = 1.996, dU = 1.7221, and 4–dU = 1.7221, the regression moderation results can be stated as follows: 1.7221 < 1.996 < 2.2779. Therefore, the hypothesis is accepted, and there is no autocorrelation.

Regression Analysis Results

The results of the data analysis, obtained using SPSS 26 in this study, aim to determine whether taxpayer awareness and tax service satisfaction influence taxpayer compliance through eFiling, serving as a moderating variable. The test results are as follows

Table 7. Regression Test Results

Variable	Coeff. B	Coeff Beta	T count	Sig
Constants	4,775		3,674	0,000
Taxpayer Awareness	0,360	0,744	9,250	0,000
Tax Service Satisfaction	-0,01	-0,001	-0,001	0,986
R = 0,552			F count = 51,224	
Adjusted R = 0,542			Sig = 0.000	

Source: Data Analysis Results, 2025

The regression equation model in this study is as follows:

$$KWP = 0.000 + 0.986 + e$$

The results of the analysis can be interpreted as follows:

1. Given that the significance value of X1 on Y is 0.000 < 0.05, it can be concluded that the Taxpayer Awareness variable has a significant effect on the Taxpayer Compliance variable.

2. Given that the significance value of X2 on Y is 0.986 > 0.05, the Tax Service Satisfaction variable does not significantly influence Tax Compliance.

Hypothesis Test Results
F Test

The F-statistical test determines whether all independent variables included in the model collectively have a significant effect on the dependent variable (Ghozali, 2019). Based on the data processing results, the following data were obtained: For the taxpayer compliance variable, the calculated F-value was 51.224 with a significance value of 0.00, while the table F-value was 3.103. Therefore, the regression model is suitable for use and is a suitable fit.

R Square

The coefficient of determination (R Square) is used to test the goodness-of-fit of the regression model (Ghozali, 2019). The results of the calculation for the adjusted R^2 value using SPSS show that the R square value is 0.552, indicating that the contribution of the variables Taxpayer Awareness and Tax Service Satisfaction to Tax Compliance accounts for 55.2%.

Regression Analysis Model

In this second equation, the strengthening and weakening factors, also known as moderating variables, are tested using a moderating regression model (MRA). However, the multiple linear regression must be free from classical assumption problems to obtain an appropriate model. To achieve this, the classical assumptions will be tested thoroughly.

Results of Classical Assumption Tests
Results of Normality Tests

Normality tests were conducted to determine whether the data from each variable were normally distributed. The researcher used the Kolmogorov-Smirnov test, with a significance level greater than 0.05 (Ghozali, 2019)

Table 8. Results of Normality Tests

	Unstandardized Residual
Kolomogorov-Smirnov	
Asyimp. Sig. (2-tailed)	0.77
Description	Normal

Source: Data analysis results, 2025

From the data above, it can be seen that the significance value or probability is 0.17. Since this value is greater than 0.05, the research data is normally distributed.

Multicollinearity Test Results

The purpose of the multicollinearity test is to determine whether the regression model shows a correlation between the independent variables. The tolerance value and variance inflation factor (VIF) can be used to determine whether multicollinearity exists in a multiple regression model. If the tolerance value is greater than 0.1 and the VIF is less than 10, then multicollinearity is found in the model.

Table 9. Multicollinearity Test Results

Variable	Tolerance	VIF	Description
Taxpayer Awareness	0,662	1.512	No Multicollinearity
Tax Service Satisfaction	0,878	1.139	No Multicollinearity
eFiling	0,636	1.572	No Multicollinearity

Source: Data Analysis Results, 2025

Based on the test results table above, it can be seen that all variables obtained tolerance values > 0.10 and VIF < 10.00. In this case, it can be concluded that none of the above variables exhibit multicollinearity.

Heteroscedasticity Test Results

The purpose of the heteroscedasticity test is to determine whether there is a difference in the variables in the regression model between the residuals of one observation and those of another observation.

Table 10. Heteroscedasticity Test Results

Variable	T	Sig	Description
Taxpayer Awareness	0,334	0,739	No Multicollinearity
Tax Service Satisfaction	0,222	0,825	No Multicollinearity
eFiling	-0,863	0,391	No Multicollinearity

Source: Data Analysis Results, 2025

Based on the results shown in the table, it can be seen that all independent variables have p-values > 0.05. Therefore, there is no heteroscedasticity in the regression equation, and the regression model is suitable for use in this study.

Autocorrelation Test Results

The autocorrelation test is used to determine whether there is a correlation between residuals in one observation and another observation in the regression model. Put, regression analysis is used to examine the influence of independent variables on dependent variables. To detect the presence of autocorrelation, the Durbin-Watson (DW) test is conducted.

Table 11. Autocorrelation Test Results

Model	R	R Square	Adj R Square	Std. Error	Durbin-Watson
1	0.096	0.009	-0.027	0.05835	1.780

Source: Data Analysis Results, 2025

The results of the test are reflected in the Durbin-Watson value. The condition for no autocorrelation is when dU < d < 4-dU. Given that d = 1.780, dU = 1.7221, and 4–dU = 1.7221, the results of the regression moderation can be stated as follows: 1.7221 < 1.780 < 2.2779. Therefore, the hypothesis is accepted, and there is no autocorrelation.

Results of Moderation Regression Analysis

Table 12. Regression Test Results

Variable	Coeff. B	Coeff Beta	T hitung	Sig
Constants	3,466		1,226	0,224
Taxpayer Awareness	0,079	5,682	1,992	0,050
Tax Service Satisfaction	0,515	-3,949	-1,011	0,315
E-Filing	0,944	-0,905	-,945	0,347
ZX1	0,022	-5,710	-1,467	0,146
ZX2	0,142	5,194	0,986	0,327
R = 0.8709			F hitung = 22.223	
Adjusted R = 0.555			Sig = 0.000	

Source: Data Analysis Results, 2025

The regression equation model in this study is as follows:

KWP = 0.3466 + 0.079 + 0.515 + 0.944 + 0.022 EF*KSP + 0.142 EF*KPP +e

The results of the analysis can be interpreted as follows:

1. Given that the significance value of X1 on Z is 0.146 > 0.05, it can be concluded that the variable Z, namely eFiling, cannot moderate the influence of the Taxpayer Awareness variable on Taxpayer Compliance.
2. The significance value of X2 on Z is 0.327 > 0.05, so eFiling cannot moderate the influence of the Tax Service Satisfaction variable on Tax Compliance.

Hypothesis Test Results

F Test

The F-statistical test essentially determines whether all independent variables included in the model have a joint effect on the dependent variable (Ghozali, 2019). Based on the data analysis, the following results were obtained: For the taxpayer compliance variable, the calculated F-value was 22.223 with a significance value of 0.00, while the table F-value was 3.11. Therefore, the regression model is suitable for use.

R Square

The coefficient of determination (R Square) is used to test the goodness-of-fit of the regression model (Ghozali, 2019) Additionally, the results of the adjusted R^2 calculation using SPSS indicate an R^2 value of 0.8709, meaning that the contribution of the variables Taxpayer Awareness and Tax Service Satisfaction toward Taxpayer Compliance, after considering the moderating variable E-Filing, accounts for 87.09% of the variance:

Discussion

The Influence of Taxpayer Awareness on Tax Compliance

Taxpayer awareness refers to the understanding and willingness of individuals or business entities to fulfill their tax obligations voluntarily, without coercion (Nurhasanah, 2020). This awareness encompasses an understanding of the importance of taxes for national development, the responsibilities of citizens, and the legal consequences of noncompliance (Hanum & Mulyawan, 2024). The higher the tax awareness, the greater the likelihood that taxpayers will comply with their obligations, such as registering, reporting taxes, and paying on time. Therefore, awareness is one of the key factors in improving voluntary tax compliance (Priyanto et al., 2025).

Based on the hypothesis testing conducted, the variable of awareness on taxpayer compliance has a significance value of 0.000 < 0.05, indicating that the first hypothesis is accepted because it has a positive influence and does not exceed the required value of < 0.05. This can be interpreted to mean that the higher the level of awareness among taxpayers regarding their tax obligations at the Sukoharjo Tax Office, the higher the level of compliance among those taxpayers. This means that when taxpayers have a high level of awareness of the importance of tax obligations, they will be more compliant in reporting and paying taxes on time and by regulations.

In this study, the respondents were individual taxpayers registered at the Sukoharjo Tax Office. Taxpayers with good awareness generally exhibit more disciplined behavior, understand the role of taxes in national development, and are aware of their responsibilities in supporting state revenue. This awareness is evident in taxpayers' readiness to prepare the required documents, follow tax procedures, and report taxes on schedule.

Additionally, taxpayers with high awareness are more likely to seek information when facing obstacles actively and have a better understanding of their tax rights and obligations (Saputra, 2019). Thus, a high level of awareness fosters more compliant and responsible behavior in fulfilling tax obligations.

These results support the research by Hidayat and Wati (2022), which shows that the higher the level of taxpayer awareness, the higher the level of taxpayer compliance.

The Influence of Tax Service Satisfaction on Taxpayer Compliance

Service satisfaction refers to taxpayers' perceptions of the quality of services provided by tax officials, such as ease of access to information, clarity of procedures, speed of service, and the friendly and professional attitude of tax officials (Faidani et al., 2023). When taxpayers are satisfied with the services they receive, they tend to have a positive perception of the tax authorities (Rahmat et al., 2020). This can increase trust, comfort, and willingness to fulfill their tax obligations voluntarily and on time (Safitri & Silalahi, 2020). Therefore, the higher the level of service satisfaction, the higher the level of taxpayer compliance.

Based on the results of the second hypothesis testing, it shows that the variable of Tax Service Satisfaction towards Taxpayer Compliance has a value of 0.986, which is relatively greater than 0.05, so it can be interpreted that even though a taxpayer is satisfied with the tax services provided by the Sukoharjo Tax Office, This indicates that although taxpayers are satisfied with the services provided by the Sukoharjo Tax Office, this does not directly encourage them to be more diligent in fulfilling their tax obligations. One reason why the influence is not significant is that internal factors have a greater influence on taxpayer compliance. These factors include the level of tax awareness, knowledge of tax obligations, and perceptions of sanctions or legal consequences of noncompliance. In other words, compliance levels will not increase significantly if taxpayers lack awareness or feel no pressure to comply, regardless of the quality of services provided (Angelina & Widoatmodjo, 2024). Therefore, even though taxpayers are satisfied with the quality of services provided by the Sukoharjo Tax Office, this does not affect their compliance level. This contradicts the findings of Hamid et al (2022), which state the opposite, namely that the quality of tax services influences taxpayer compliance.

The Influence of E-Filing as a Moderating Variable on Taxpayer Compliance

E-filing is an electronic tax reporting system that enables taxpayers to submit their Tax Returns (SPT) electronically, eliminating the need to visit the tax office (Nazwah & Machdar, 2023). This system provides convenience, time efficiency, and reduces the possibility of administrative errors (Hama, 2023). With a faster, more practical, and transparent process, e-filing can enhance the comfort and trust taxpayers have in fulfilling their obligations. As a result, the use of e-filing encourages increased compliance, both in terms of the timeliness of reporting and the accuracy of the reported information (Utami & Loupatty, 2024).

Based on the test results, the value of the moderating variable, E-Filing, on Taxpayer Compliance is 0.347, which is greater than 0.05. Therefore, the presence of E-Filing, as one of the tools to facilitate taxpayers in fulfilling their tax obligations, is unable to strengthen the compliance level of taxpayers registered at the Sukoharjo Tax Office. Several factors can explain why E-Filing has not been effective as a moderating variable in this study. First, although E-Filing provides technical convenience, time efficiency, and accessibility, not all taxpayers are accustomed to or feel comfortable using digital systems. This means that E-Filing is used as a technical tool rather than a means of encouraging behavioral change or increased compliance.

Additionally, the lack of in-depth and comprehensive socialization about the benefits of E-Filing may also influence taxpayers' perceptions and adoption rates. This condition can reduce the effectiveness of E-Filing as a support for compliant tax behavior. Overall, these results suggest that the existence of the E-Filing system alone is insufficient to encourage increased taxpayer compliance, especially if it is not accompanied by enhanced understanding, digital literacy, and internal motivation from taxpayers themselves. The results of this study are inconsistent with those of Wahyudi (2021), which concluded that the higher the level of E-Filing implementation, the more significant the effect on taxpayer compliance.

The Influence of Taxpayer Awareness on Tax Compliance through E-Filing

Taxpayer awareness reflects an individual's attitude and understanding of the importance of fulfilling their tax obligations (Wahyudi, 2021). However, high awareness does not necessarily translate into compliant behavior if it is not supported by ease of technical implementation. This is where the role of e-filing as a moderator becomes important (Deva & Triyono, 2021).

E-filing, with its advantages in terms of ease, speed, and accessibility, can strengthen the relationship between awareness and compliance (Sulbahri & Kusuma, 2022). Taxpayers who are aware but previously reluctant to comply due to technical or bureaucratic obstacles become more compliant when efficient online tax reporting facilities are available (Angelina & Widoatmodjo, 2024). Thus, e-filing reinforces the positive influence between taxpayer awareness and compliance.

Based on the test results, the significance value of the Taxpayer Awareness variable on Taxpayer Compliance, moderated by the variable, is 0.146. It exceeds the requirement of more than 0.05, so E-Filing cannot moderate the relationship between the level of Taxpayer Awareness and Taxpayer Compliance at the Sukoharjo Tax Office. Some indications can explain why E-Filing has not been effective as a moderating variable in this study. First, although E-Filing technically provides convenience, time efficiency, and accessibility, not all taxpayers are accustomed to or feel comfortable

Dzulfiqar Nur Fauzan, Kurnia Rina Ariani. (2025). https://doi.org/10.24815/jr.v8i3.47805

using digital systems. This means that E-Filing is used as a technical tool, not as a means to encourage attitude change or increased compliance.

Additionally, the lack of in-depth and comprehensive socialization regarding the benefits of E-Filing may also influence taxpayers' perceptions and adoption rates. This condition can reduce the effectiveness of E-Filing as a support for compliant tax behavior. Overall, these results suggest that the existence of an E-Filing system alone is insufficient to drive improvements in taxpayer compliance, particularly if an enhanced understanding, digital literacy, and internal motivation among taxpayers themselves do not accompany it. These research results contrast with those of Syam (2022), which concluded that E-Filing can moderate Taxpayers' Awareness of Tax Compliance.

The Influence of Tax Service Satisfaction on Taxpayer Compliance through E-Filing

Service satisfaction reflects taxpayers' positive perceptions of the quality of services provided by tax authorities, including the friendliness of officers, the speed of service, and the ease of procedures (Utami & Loupatty, 2024). However, the level of compliance is not only influenced by satisfaction with direct interactions, but also by the ease of use of the system for tax reporting and payment. E-filing as a digital system provides additional convenience and comfort, especially for taxpayers who are already satisfied with the services they receive (Nasrun & Adil, 2022).

Based on the test results, the obtained value was 0.327, which exceeds the specified threshold of 0.05. Therefore, despite the availability of E-Filing, it cannot moderate the relationship between Tax Service Satisfaction Levels and Taxpayer Compliance at the Sukoharjo Tax Office. This means that even though taxpayers are satisfied with the services provided, this does not have a significant impact on their compliance when linked to the use of E-Filing. This condition may occur because the experience of using E-Filing differs from the experience of receiving direct services, so satisfaction with the service does not necessarily lead to a willingness or convenience in using the E-Filing system. Additionally, there are still limitations in technological understanding and digital literacy among taxpayers, which prevent E-filing from serving as an optimal reinforcing factor in this relationship. Therefore, to encourage taxpayer compliance through service satisfaction and digital systems, such as E-Filing, additional efforts are needed, including education, guidance, and more comprehensive and easily accessible service integration. The conclusion of this study does not align with previous research, Firdaus and Pratolo (2020), which concluded that E-Filing cannot moderate Tax Service Satisfaction toward Taxpayer Compliance.

Conclusion

Based on the results and discussion of this study, it can be concluded that the tagline of Universitas Muhammadiyah Surakarta (UMS), namely “Wacana Keilmuan dan Keislaman" (Scientific and Islamic Discourse), has a positive and significant effect on the formation of brand awareness and campus image. This demonstrates that identity messages, when packaged concisely and meaningfully in the form of taglines, can play a strategic role in enhancing the public perception of educational institutions. This study empirically demonstrates that the verbal communication elements of an institution, particularly taglines, serve not only as promotional tools but also as symbols representing the values and character of the campus. Thus, these findings are important as a basis for policy-making in the management of educational institution brands, especially in enhancing competitiveness in the competitive higher education environment.

For educational institution managers, the results of this study can serve as a reference for designing brand communication strategies that align with institutional values and identity. Taglines should not be created merely to be linguistically appealing. However, they should also reflect the philosophy and direction of the institution's development in a clear and relevant manner to the target audience. For further research, it is recommended to explore other factors that influence brand awareness and campus image, such as academic service quality, digital communication, and the role of alums. Additionally, qualitative approaches like discourse analysis or perception studies can provide deeper insights into how various stakeholders interpret tagline messages.

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