

The Influence of Taxpayer Awareness, Digital Tax Literacy, and Service Quality on Taxpayer Compliance in Pamekasan Regency

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Abstract

This study aims to analyze the influence of taxpayer awareness, digital tax literacy, and service quality on individual taxpayer compliance in Pamekasan Regency. The research employed a quantitative approach with an associative method. The sample consisted of 97 individual taxpayers selected using an accidental sampling technique. Data were collected through questionnaires and analyzed using multiple linear regression with SPSS version 26. The results show that taxpayer awareness, digital tax literacy, and service quality have a positive and significant effect on taxpayer compliance. Simultaneously, the three independent variables explain 59.1% of the variation in taxpayer compliance, while the remaining 40.9% is influenced by other factors outside the research model. These findings emphasize the importance of improving taxpayer awareness, strengthening digital tax literacy, and enhancing service quality to encourage sustainable taxpayer compliance.

INTRODUCTION

Taxes are one of the main sources of state revenue as stated in the State Budget (APBN) and play an important role in financing national development, maintaining economic stability, and improving public welfare (Lapriska, 2022; D. S. Wulandari, 2022). Taxes are mandatory contributions paid by individuals or business entities to the government based on statutory regulations to finance public expenditures, regulate income distribution, and strengthen civic systems (Sulistyowatie & Amelia, 2020; Pasaribu & Husda, 2023). The success of the taxation system largely depends on the level of taxpayer compliance in fulfilling their obligations.

Individual taxpayer compliance reflects a person's willingness and ability to calculate, pay, and report taxes on time in accordance with applicable regulations (Hidayat & Amanah, 2023). One of the main factors influencing compliance is taxpayer awareness, which refers to the condition in which taxpayers understand and voluntarily carry out their tax obligations (Alfian & Rohmaniyah, 2021; Supadmi, 2024). However, in the digital era, awareness alone is insufficient without the ability to utilize technology-based taxation systems (R. Hidayat & Wati, 2022).

Digital tax literacy has become an important aspect in supporting compliance, particularly with the implementation of digital services such as e-Filing, e-Billing, and e-Registration (Subhan et al., 2022). Digital literacy includes the ability to find, understand, and use information through digital technologies effectively and critically (Giroth et al., 2024; Pebriana & Rosidah, 2025; Triansyah & Putra, 2025). Studies show that tax literacy and modern administrative systems have a positive effect on taxpayer compliance in the digital era (Handayani et al., 2025). In addition, professional, transparent, and responsive service quality increases taxpayer satisfaction and trust, thereby encouraging voluntary compliance (N. Wulandari & Wahyudi, 2022; Pramudita & Nurdina, 2025).

Although the government continues to modernize the taxation system through digital services and administrative simplification, the level of individual taxpayer compliance in regions remains suboptimal, including in Pamekasan Regency. This condition indicates that the availability of facilities such as e-Filing, e-Billing, and e-Registration has not been fully matched by taxpayers' ability and readiness to utilize them, making digital tax literacy a persistent challenge. In addition, perceptions of service quality and the taxation system influence taxpayers' willingness to comply voluntarily, especially when services are perceived as less responsive, information is unclear, or procedures are considered complicated. Trust in the taxation system and law enforcement also plays a significant role, as reflected in the tax dispute case involving PT Arion Indonesia, which resulted in the Tax Court Decision Number PUT-007055.99/2024/PP/M.XIVA, where the lawsuit was rejected on formal grounds based on Article 25 paragraph (3a) of the KUP Law, so the substantive aspects of the dispute were not examined in depth. This event indicates that taxpayer compliance is not only determined by awareness and legal obligations, but also by the level of trust in fairness, transparency, and legal certainty within the taxation system.

Previous studies have generally focused on land and building taxes or examined variables partially (Pramudita & Nurdina, 2025; Handayani et al., 2025). Therefore, this study offers novelty by simultaneously examining the influence of taxpayer awareness, digital tax literacy, and service quality on individual taxpayer compliance in Pamekasan Regency within the self-assessment system. This research is expected to contribute scientifically and serve as an evaluation reference for tax authorities in formulating more effective and sustainable strategies to improve taxpayer compliance.

METHODS

This study was conducted at KPP Pratama Pamekasan, located on Jl. Raden Abdul Aziz No.111, Pamekasan Regency, East Java Province. The research employed a quantitative approach with an associative method aimed at examining the influence among variables, namely taxpayer awareness (X1), digital tax literacy (X2), and service quality (X3) on individual taxpayer compliance (Y). The data used were quantitative data obtained from questionnaire results processed using SPSS version 26, with data sources consisting of primary and secondary data. Primary data were collected through questionnaires and direct interviews with individual taxpayers in Pamekasan Regency.

The population in this study consisted of individual taxpayers in Pamekasan Regency, while the sample was determined using an accidental sampling technique. The sample size was calculated using the Lemeshow formula at a 95% confidence level and a 10% margin of error, resulting in 97 respondents. The criteria for respondents included taxpayers who visited KPP Pratama Pamekasan directly, had used digital tax services, had interacted with tax services, were aged 20–50 years, and were willing to participate as respondents. The operational definitions of variables included taxpayer awareness, digital tax literacy, service quality, and individual taxpayer compliance, which were measured using indicators derived from relevant literature.

Data collection was carried out using a questionnaire with a five-point Likert scale ranging from strongly agree to strongly disagree. Instrument testing included validity testing using Pearson Product Moment and reliability testing using Cronbach's Alpha with a value greater than 0.70. Data analysis was conducted through classical assumption tests, including the Kolmogorov-Smirnov normality test, multicollinearity test based on tolerance and VIF values, and heteroscedasticity test using the Glejser test. Hypothesis testing was then carried out using multiple

linear regression analysis with the equation $Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \epsilon$, the t-test to examine the partial effect of independent variables, and the coefficient of determination (R^2) to assess the model's ability to explain variations in the dependent variable.

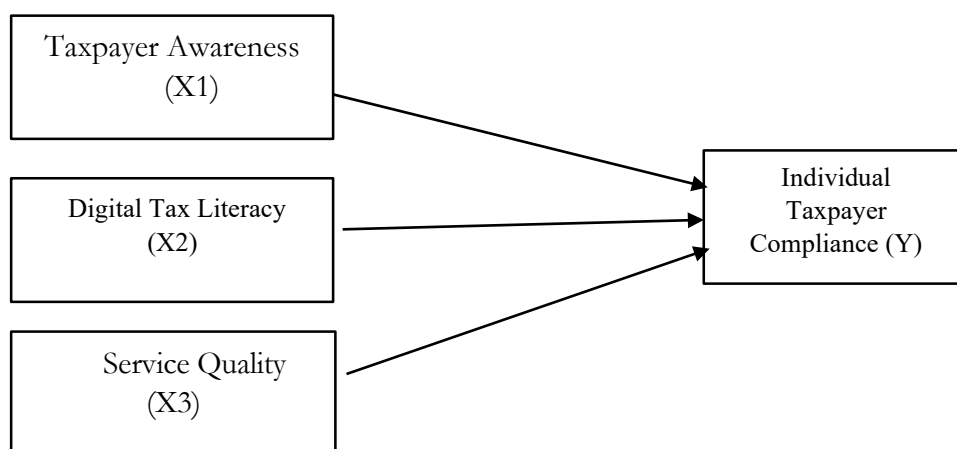


Figure 1. Research Framework

Hypotheses:

H1: Taxpayer awareness influences taxpayer compliance in Pamekasan Regency.

H2: Digital tax literacy influences taxpayer compliance in Pamekasan Regency.

H3: Service quality influences taxpayer compliance in Pamekasan Regency.

RESULTS AND DISCUSSION

1. Classical Assumption Test

Based on the results of the classical assumption tests, it can be concluded that the regression model in this study meets the required criteria and is appropriate for hypothesis testing. The normality test using the Kolmogorov-Smirnov method shows an Asymp. Sig. value of 0.200 > 0.05, and the P-P Plot graph indicates that the data points are distributed around and follow the diagonal line. This demonstrates that the residuals are normally distributed, meaning the regression model satisfies the normality assumption. Furthermore, the multicollinearity test results indicate that all independent variables have tolerance values greater than 0.10 and VIF values less than 10, namely taxpayer awareness (tolerance 0.658; VIF 1.520), digital tax literacy (tolerance 0.603; VIF 1.657), and service quality (tolerance 0.615; VIF 1.626). Therefore, there is no multicollinearity among the independent variables in the regression model.

In addition, the heteroscedasticity test using the Glejser method shows that all independent variables have significance values greater than 0.05. This indicates that there is no heteroscedasticity, meaning the residual variances are constant (homoscedasticity). Based on these results, it can be concluded that the regression model fulfills the classical assumptions and is suitable for multiple linear regression analysis and hypothesis testing.

2. Multiple Linear Regression Analysis

Table 1
Results of Multiple Linear Regression Analysis

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.053	2.105		.500	.618
	KESADARAN WAJIB PAJAK	.481	.131	.308	3.687	<.001
	LITERASI DIGITAL PEPAJAKAN	.377	.096	.342	3.917	<.001
	KUALITAS PELAYANAN	.435	.131	.286	3.314	.001

a. Dependent Variable: KEPATUHAN WAJIB PAJAK

$$Y = 1,053 + 0,435X_1 + 0,481X_2 + 0,377X_3$$

Based on the results of the multiple linear regression analysis, the regression equation obtained is $Y = 1.053 + 0.435X_1 + 0.481X_2 + 0.377X_3$, indicating that all independent variables taxpayer awareness, digital tax literacy, and service quality have positive regression coefficients on taxpayer compliance. The constant value of 1.053 indicates that when the independent variables are assumed to be constant, taxpayer compliance still has a baseline value. Each regression coefficient shows that any increase in taxpayer awareness, digital tax literacy, and service quality will be followed by an increase in taxpayer compliance, assuming other variables remain constant. This indicates that higher levels of awareness, digital capability, and service quality lead to higher individual taxpayer compliance.

Furthermore, the t-test results show that taxpayer awareness has a t-value of 3.687 with a significance level < 0.05 , digital tax literacy has a t-value of 3.917 with a significance level < 0.05 , and service quality has a t-value of 3.314 with a significance level < 0.05 . The significance values lower than 0.05 indicate that all independent variables partially have a positive and significant effect on taxpayer compliance. Thus, it can be interpreted that improvements in taxpayer awareness, understanding of digital taxation systems, and the quality of services provided by tax officers directly contribute to increasing individual taxpayer compliance in Pamekasan Regency.

3. Koefisien Determinasi (R²)

Table 4.14

Hasil Results of Koefisien determinasi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.778 ^a	.605	.591	1.85369

a. Predictors: (Constant), KUALITAS PELAYANAN, KESADARAN WAJIB PAJAK, LITERASI DIGITAL PEPAJAKAN

Based on the results presented in the model summary table, the coefficient of determination (R Square) and the adjusted coefficient of determination (Adjusted R Square) can be identified. The R Square value of 0.605 indicates that taxpayer awareness, digital tax literacy, and service quality have a strong relationship with taxpayer compliance. Meanwhile, the Adjusted R Square value of 0.591 shows that 59.1% of the variation in taxpayer compliance can be explained by the independent variables, namely taxpayer awareness, digital tax literacy, and service quality, while the remaining 40.9% is influenced by other factors not included in this study.

DISCUSSION

A series of tests conducted in this study to examine the influence of taxpayer awareness, digital tax literacy, and service quality on taxpayer compliance in Pamekasan Regency are

discussed as follows:

1. The effect of taxpayer awareness on taxpayer compliance in Pamekasan Regency

The results of the t-test analysis in Table 4.13 show that the t-statistic for the first hypothesis (H1) is 3.687, with a significance value lower than 0.05. Therefore, the first hypothesis (H1) is accepted, indicating that taxpayer awareness has a positive and significant effect on taxpayer compliance. Taxpayer awareness is essential in improving compliance, as taxpayers who are aware tend to fulfill their obligations voluntarily without coercion. The higher the level of taxpayer awareness regarding taxation particularly concerning their rights and obligations and their contribution to national development and prosperity the higher the level of taxpayer compliance.

The Theory of Planned Behavior is relevant in explaining taxpayer behavior in fulfilling tax obligations. Before performing a behavior, individuals form beliefs about the outcomes they will obtain from that behavior, which then influence their decision to act or not. This is closely related to taxpayer awareness. Taxpayers who are aware of taxation will have strong beliefs about the importance of paying taxes to support national development (behavioral beliefs). Based on this explanation, it can be concluded that taxpayer awareness influences taxpayer compliance in paying taxes.

These findings are consistent with previous studies by Gukguk (2021) and Pramudita & Nurdina (2025), which found that taxpayer awareness has a positive effect on taxpayer compliance. Thus, this study strengthens previous empirical evidence in the context of individual taxpayers in Pamekasan Regenc.

2. The effect of digital tax literacy on taxpayer compliance in Pamekasan Regency

The results of the t-test analysis in Table 4.13 show that the t-statistic for the second hypothesis (H2) is 3.917, with a significance value lower than 0.05. Therefore, the second hypothesis (H2) is accepted, indicating that digital tax literacy has a positive and significant effect on taxpayer compliance.

Taxpayers with good digital literacy are better able to use services such as e-Filing, e-Billing, and e-Registration independently. This reduces administrative barriers, minimizes reporting errors, and increases efficiency in fulfilling tax obligations. These findings indicate that improving digital tax literacy through training, tutorials, and digital assistance can help enhance taxpayer compliance, especially in regions such as Pamekasan Regency that still face digital literacy challenges. Digital tax literacy is also related to perceived behavioral control, which refers to an individual's perception of their ability to perform a behavior. The higher the level of digital literacy, the greater the taxpayer's confidence in fulfilling tax obligations easily, thereby increasing the intention and behavior to comply.

These findings are consistent with the study by Handayani et al. (2025), which found that tax literacy and digital administrative systems have a positive effect on taxpayer compliance. This emphasizes that tax digitalization must be accompanied by improvements in public digital literacy.

3. The effect of service quality on taxpayer compliance in Pamekasan Regency

The results of the t-test analysis in Table 4.13 show that the t-statistic for the third hypothesis (H3) is 3.314, with a significance value lower than 0.05. Therefore, the third hypothesis (H3) is accepted, indicating that service quality has a positive and significant effect on taxpayer compliance.

The services provided by tax officers during the taxation process are closely related to

taxpayers' attitudes in fulfilling their tax obligations. Good service delivered by tax officers can lead to higher levels of taxpayer compliance. When taxpayers feel satisfied with the services provided, they are more likely to carry out their tax obligations in accordance with applicable regulations. In the taxation sector, service refers to the assistance provided by the Directorate General of Taxes to help taxpayers fulfill their obligations. Tax services are part of public services delivered by government institutions to meet community needs and to implement statutory regulations. Service quality is also related to normative beliefs in the Theory of Planned Behavior, which refer to taxpayers' perceptions of social norms and fairness within the taxation system. Fair and professional services strengthen positive perceptions of tax authorities and encourage compliance.

These findings support the results of studies by Gukguk (2021) and Pramudita & Nurdina (2025), which state that service quality has a significant effect on taxpayer compliance. The better the quality of services provided by tax authorities, the higher the level of taxpayer compliance.

CONCLUSION

Based on the research results, it can be concluded that taxpayer awareness, digital tax literacy, and service quality have a significant influence on individual taxpayer compliance, so all research hypotheses are accepted. The higher the level of taxpayer awareness, the better the digital tax literacy, and the higher the quality of services provided by tax officers, the higher the level of taxpayer compliance. These three independent variables explain 59.1% of taxpayer compliance, while the remaining 40.9% is influenced by other factors outside the research model. Based on these findings, it is recommended that taxpayers increase their awareness and understanding of taxation, tax officers become more active in providing information and improving service quality, and the government continue to simplify access to and use of digital tax services. The public is also expected to be more active in learning about taxation and to recognize the importance of taxes for national development and public welfare.

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